



**Auditor of State
Betty Montgomery**

WAYNE COUNTY
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**Auditor of State
Betty Montgomery**

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

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 29, 2005, which indicated the financial statements of the Nick Amster Sheltered Workshop, Inc., were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United State's *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 2004-001.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe the reportable condition described above is a material weakness.

In a separate letter to the County's management dated July 29, 2005, we reported other matters involving the internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

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

In a separate letter to the County's management dated July 29, 2005, we reported other matters related to noncompliance we deemed immaterial.

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 29, 2005



Auditor of State Betty Montgomery

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

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Compliance

We have audited the compliance of Wayne County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2004.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

In a separate letter to the County's management dated July 29, 2005, we reported a matter involving internal control over financial reporting we did not deem a reportable condition.

Federal Awards Receipts and Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit and remaining fund information of the County as of and for the year ended December 31, 2004, and have issued our report thereon dated July 15, 2005, which indicated the financial statements of Nick Amster Sheltered Workshop, Inc. were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of other auditors. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

July 29, 2005

WAYNE COUNTY
FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Loan/Loan Guarantee Receipts	Expenditures	Loan/Loan Guarantee Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
<i>(Passed through the Ohio Department of Development)</i>						
Community Development Block Grants	BC030781	14.228	\$69,971		\$69,971	
	BF010781		50,050		53,021	
	BF020781		251,324		251,325	
	BF030781		116,309		113,864	
	BW010781		260,646		260,652	
	BL030781		66,354		66,354	
Total Community Development Block Grants			<u>814,654</u>		<u>815,187</u>	
Home Investment Partnerships Program	BC030782	14.239	206,548		206,548	
Total U.S. Department of Housing and Urban Development			<u>1,021,202</u>		<u>1,021,735</u>	
U.S. DEPARTMENT OF JUSTICE						
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>						
Byrne Formula Grant Programs	2003DGA017050	16.579	40,299		40,299	
	2003DGD027094		31,868		39,479	
Total Byrne Formula Grant Programs			<u>72,167</u>		<u>79,778</u>	
<i>(Passed through the Ohio Department of Youth Services)</i>						
Juvenile Accountability Incentive Block Grants	2003JB017A007	16.523	14,381		19,650	
	2003JB017B011		10,000		10,000	
Total Juvenile Accountability Block Grants			<u>24,381</u>		<u>29,650</u>	
Truancy Mediation Services	2001JJD10210	16.540	15,000		15,000	
<i>(Passed through Ohio Attorney General)</i>						
Crime Victim Assistance	2003VAGENE254T	16.575	85,528		83,078	
	2004VACHAE515		18,000		18,000	
Total Crime Victim Assistance			<u>103,528</u>		<u>101,078</u>	
Total U.S. Department of Justice			<u>215,076</u>		<u>225,506</u>	
U.S. DEPARTMENT OF HOMELAND SECURITY						
<i>(Passed through the Ohio Emergency Management Agency)</i>						
State Domestic Preparedness Equipment Support Program	2002TECX0106	97.004	9,711		9,711	
	2003TETX0199				3,453	
	2003TETX1019		427,108		427,108	
	2004GET40025		129,038		129,038	
Total State Domestic Preparedness Equipment Support Program			<u>565,857</u>		<u>569,310</u>	
Emergency Management Performance Grant	2004EMT40001	97.042	56,501		35,984	
State and Local All Hazards Emergency Operations Planning		97.051	17,946		17,946	
Hazard Mitigation Services		97.039	3,450			
Total U.S. Department of Homeland Security			<u>643,754</u>		<u>623,240</u>	
U.S. DEPARTMENT OF EDUCATION						
<i>(Passed through the Ohio Department of Education)</i>						
Special Education_Grants to States	071191-6B-SF-04P	84.027	45,392		45,392	
	071191-6B-SF-05P		7,360		7,360	
Total Special Education_Grants to States			<u>52,752</u>		<u>52,752</u>	
Special Education_Preschool Grants	071191-PG-S1-2004P	84.173	8,291		8,291	
	071191-PG-S1-2005P		1,281		1,281	
Total Special Education_Preschool Grants			<u>9,572</u>		<u>9,572</u>	
Innovative Education Program Strategies	071191-C2-S1-04	84.298	793		793	
	071191-C2-S1-05		47			
Total Innovative Education Program Strategies			<u>840</u>		<u>793</u>	
Total U.S. Department of Education			<u>63,164</u>		<u>63,117</u>	

WAYNE COUNTY
FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Loan/Loan Guarantee Receipts	Expenditures	Loan/Loan Guarantee Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
<i>(Passed through the Ohio Department of MRDD)</i>						
Social Services Block Grant	MR-85	93.667	74,937		74,937	
Medical Assistance Program CAFS		93.778	1,504,547		1,504,547	
Medical Assistance Program TCM			261,850		261,850	
Medical Assistance Program Waiver			72,095		72,095	
Total Medical Assistance			<u>1,838,492</u>		<u>1,838,492</u>	
Total U.S. Department of Health and Human Services			<u>1,913,429</u>		<u>1,913,429</u>	
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>						
<i>(Passed through the Ohio Department of Transportation)</i>						
Highway Planning and Construction	N/A	20.205	304,296		304,296	
<i>(Passed through the Ohio Department of Public Safety)</i>						
Highway Planning and Construction	N/A		20,595		20,595	
Total U.S. Department of Transportation			<u>324,891</u>		<u>324,891</u>	
<u>FEDERAL AVIATION ADMINISTRATION (FAA)</u>						
<i>(Direct)</i>						
Airport Improvement Programs	1-3-39-0093-1002	20.106	2,272		2,272	
	1-3-39-0093-1103		357,179		357,179	
	1-3-39-0093-1304		411,908		411,908	
Total Federal Aviation Administration (FAA)			<u>771,359</u>		<u>771,359</u>	
<u>U.S. DEPARTMENT OF LABOR</u>						
<i>(Passed through the Ohio Department of Job and Family Services)</i>						
Workforce Investment Act, One Stop	3VO	17.257			31,390	
Workforce Investment Act, Adult Program	3VO	17.258	124,099		105,550	
Workforce Investment Act, Youth Activities	3VO	17.259	98,619		127,443	
Workforce Investment Act, Dislocated Worker	3VO	17.260	306,550		195,921	
Workforce Investment Act, Administration	3VO	17.262	16,858		36,945	
Total U.S. Department of Labor			<u>546,126</u>		<u>497,249</u>	
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
<i>(Direct)</i>						
Rural Wastewater System Grant/Loan	N/A	10.760	895,000	\$895,000	895,000	\$895,000
Total U.S. Department of Agriculture			<u>895,000</u>	<u>895,000</u>	<u>895,000</u>	<u>895,000</u>
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>						
<i>(On behalf of the Election Assistance Commission)</i>						
<i>(Passed through the Ohio Secretary of State)</i>						
Help America Vote Act Assistance	04-SOS-HAVA-85	39.011	65,024		35,662	
Total U.S. General Services Administration			<u>65,024</u>		<u>35,662</u>	
TOTAL			<u>\$6,459,025</u>	<u>\$895,000</u>	<u>\$6,371,188</u>	<u>\$895,000</u>

See accompanying Notes to the Federal Awards Receipts and Expenditures Schedule.

WAYNE COUNTY

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) is a summary of the activity of the County's federal awards programs. The Schedule has been prepared on the cash basis of accounting.

NOTE 2 - COMMUNITY DEVELOPMENT BLOCK GRANT (CBDG) REVOLVING LOAN PROGRAMS

The County maintains a Revolving Loan Fund to account for development grants from the U.S. Department of Housing and Urban Development. As of December 31, 2004, there were four outstanding loans with a total loan amount of \$437,000 and a current loan balance of \$ 328,839. Payments were received for principal in the amount of \$26,489 and for interest in the amount of \$15,854. Payments are received on a monthly basis. Collateral for development loans is certified in the "Legally Binding Documents" of the loan process. The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

NOTE 3 - FEDERAL HOUSING REVOLVING LOAN

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in December 2003 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2004, housing revolving loan funds amounted to \$43,189.

Note 4 - RURAL WASTEWATER SYSTEM GRANT/LOAN

The Burbank Sewer Project was funded in part with the Rural Wastewater System Grant and Loan. All of the Rural Wastewater System Grant and Loan receipts and expenditures related to the Burbank Sewer Project are included on the 2004 Federal Awards Receipts and Expenditures Schedule.

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WAYNE COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2004

1. SUMMARY OF AUDITORS RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Title XIX Medicaid, CFDA #93.778 Highway Planning and Construction, CFDA #20.205 Airport Improvement Programs, CFDA #20.106 Rural Wastewater System Grant, CFDA #10.760 State Domestic Preparedness Equipment Support Program, CFDA #97.004
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING 2004-001

Reportable Condition

Health Insurance

The County has delegated employees' health insurance claims processing, which is a significant accounting function, to Anthem Blue Cross/Blue Shield (Anthem), a third party administrator. The County has not established procedures to determine whether Anthem has sufficient controls in place and operating effectively to reduce the risk that health insurance claims have not been completely and accurately processed in accordance with the health insurance contract. However, Anthem contracted with Ernst & Young to perform an Agreed Upon Procedures report in lieu of a Tier II SAS 70. While that report was able to satisfy the SAS 70 requirements, the report offered no assurance relative to financial or EDP controls.

We recommend the County help assure the completeness and accuracy (including eligibility and allowability) of health insurance claims processed by Anthem. Statement on Auditing Standards (SAS) No. 70, as amended, prescribes standards for reporting on service organizations. An unqualified Type Two *Report on Policies and Procedures Placed in Operation and Tests of Operating Effectiveness* in accordance with SAS No. 70 should provide the County with reasonable assurance that health insurance claim transactions conform to the contract.

We recommend the County require a Type Two SAS 70 report in its contract with Anthem. The County should review the SAS 70 report timely. The report should follow American Institute of Certified Public Accountants standards and be performed by a firm registered and considered in good standing with the Accountancy Board of the respective state. If Anthem refuses to furnish the County with a Type Two SAS 70 report, we recommend the County contract with a third-party administrator that will provide such a report.

In addition to the deficiency with Anthem not receiving a Type Two SAS 70 report, there was no evidence of monitoring by the County of monthly claims payments made by Anthem.

The County should review claim payment reports on a monthly basis for eligible members. This will help ensure that the County is not providing benefits to ineligible members.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

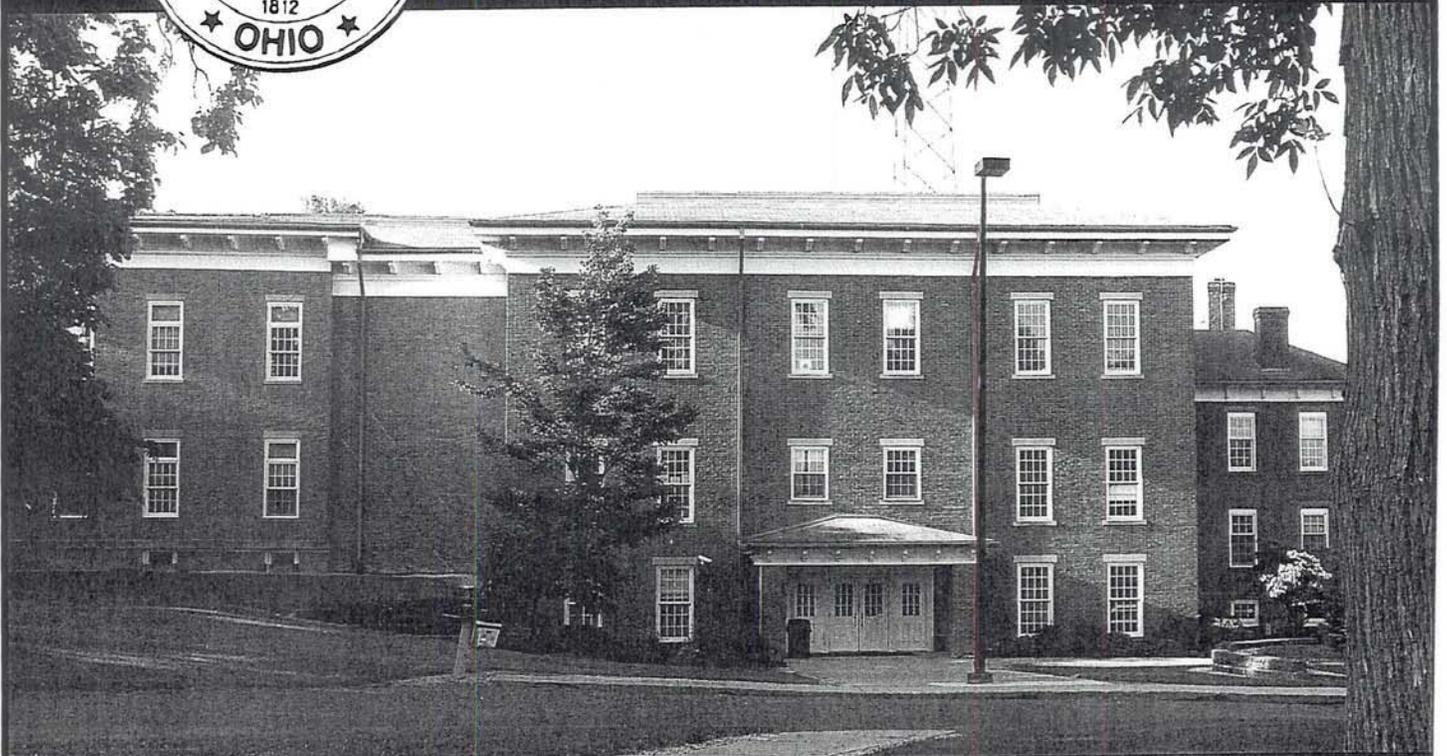
None

WAYNE COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2004**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2003-001	Health Insurance – The County’s third party health insurance administrator did not obtain a SAS 70 audit report. Also, the County did not have adequate monitoring controls over reports received from the third party administrator.	No	Not Corrected. Refer to Finding 2004-001 in the Schedule of Findings.

Comprehensive Annual Financial Report



*For the fiscal year ended
December 31, 2004*

*Comprehensive
Annual Financial Report
of
Wayne County, Ohio*

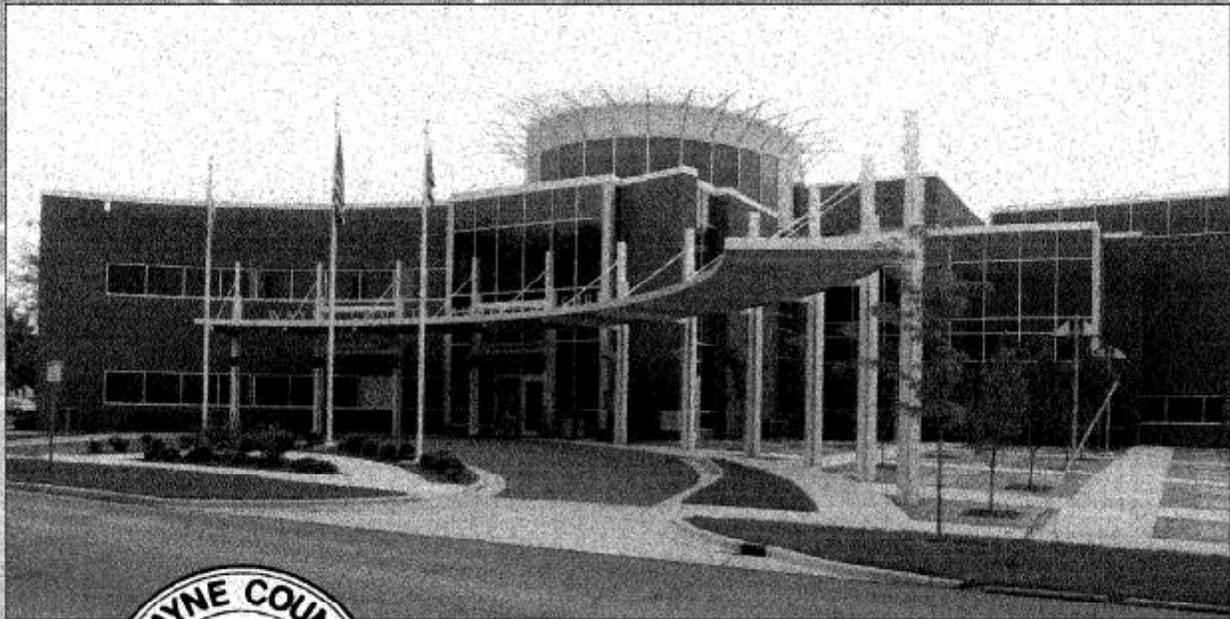
For the year ended December 31, 2004

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



*428 West Liberty Street
Wooster, Ohio 44691*

Introductory Section



Wayne County, Ohio
 Comprehensive Annual Financial Report
 For the year ended December 31, 2004

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July 29, 2005

To the Citizens of Wayne County, Ohio and
Board of County Commissioners
The Honorable Cheryl Noah
The Honorable Ann M. Obrecht
The Honorable Scott Wiggam

I am pleased to present the Comprehensive Annual Financial Report (“CAFR”) of Wayne County, Ohio (“County”) for the year ended December 31, 2004. This report, which is prepared in conformance with accounting principles generally accepted in the United States of America (“GAAP”) as set forth by the Government Accounting Standards Board (“GASB”), is indicative of the continued commitment of the Auditor’s office to provide quality financial information to the citizens of the County and all other interested parties. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor’s office. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County’s financial activities have been included.

The CAFR is presented in three sections: the Introductory Section, the Financial Section, and the Statistical Section. The Introductory Section contains this transmittal letter, a list of elected officials, an organizational chart of the County, and the County’s 2003 Certificate of Achievement for Excellence in Financial Reporting. The Financial Section includes the Independent Accountant’s report, the management’s discussion and analysis, the basic financial statements and notes providing an overview of the County’s financial position and operating results, the combining statements for nonmajor funds, and other schedules providing detailed information relative to the basic financial statements. The Statistical Section presents historical, financial, analytical, economic, and demographic information about the County.

REPORTING ENTITY AND SERVICES

The County’s reporting entity has been defined in accordance with GASB Statement No. 14, “The Financial Reporting Entity.” The basic financial statements contained within this CAFR include all funds, agencies, boards, and commissions for which the County (the reporting entity) is financially accountable. The County provides a wide range of general government services to its residents which include: human and social services, health and community assistance related services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services.

Organizations that are legally separate from the County are included if the County’s elected officials appoint a voting majority of the organization’s governing body and either the County has the ability to impose its will on that organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may also be financially accountable for governmental organizations that are fiscally dependent on it.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is fiscally accountable. The County reports the Nick Amster Sheltered Workshop, Inc. (“Workshop”) as a discretely presented component unit.

The County is also associated with the following organizations:

Joint Ventures without Equity Interest

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

Jointly Governed Organizations

Stark Regional Community Corrections Center
Medway Drug Enforcement Agency

Related Organizations

Wayne County Public Library
Wayne County Park District
Wayne Metropolitan Housing Authority

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

Wayne County District Board of Health

Wayne County Soil and Water Conservation District

Wayne County Mental Health and Recovery Board

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

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

THE COUNTY AND FORM OF GOVERNMENT

The County

The County is located in Northeastern Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. The State of Ohio originally recognized the present County as a township of Columbiana County known as Killbuck. As new counties were authorized in 1808, Killbuck Township established its own governing bodies and was reorganized as Wayne County in 1812. Currently the County includes sixteen townships, twelve villages, and three cities. Of the three cities, Wooster is the County seat and the largest city in the County. The County encompasses 555 square miles with approximately 113,121 residents and ranks 24th largest county in Ohio.

The County is served by two community hospitals: Wooster Community (134 beds) and Dunlap Memorial (38 beds). Both hospitals are growing businesses. Wooster Community completed work on their Health Point project. The total project, including equipment and furnishings, was \$8.6 million. Dunlap Memorial Hospital was one of 20 in the nation, the only Ohio small hospital to receive the **Solucient 100 Top Hospitals** recognition. These awards and investments reflect the commitment and continued improvement to better serve the people of Wayne County.

The two library districts that exist in Wayne County offer not only great book selections, but also video, research and complete computer service. In most cases, the libraries are connected by computer, thus enabling patrons to gain information from various libraries.

Form of government

To govern the County, a three-member Board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Board of Commissioners serves as the taxing authority, contracting body, and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and approves expenditures of County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor serves as the chief fiscal officer for the County and the real property assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor is responsible for maintaining the County's centralized accounting, payroll and benefits system; for preparing the CAFR; and for auditing payments made on behalf of county agencies and issuing the warrants therefore. The Auditor also prepares the general tax list of the County, calculates the voted and unvoted tax rates for real estate and general personal property and, once collected, distributes the receipts to the appropriate political subdivisions and agencies within the County.

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 59,000 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 2002. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

The County Auditor, County Prosecuting Attorney and County Treasurer form the County Budget Commission, which plays an important role in the financial administration of county government as well as all local government throughout the County. The Auditor also serves as administrator of the County Data Processing Board and is the Deputy Registrar for the State of Ohio in Wayne County.

Along with the County Auditor and County Commissioners, the County Treasurer plays an important role in the financial affairs of the County. State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures, authorized by the County upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the Auditor, and the books of accounts must always balance with those of the Auditor. The Treasurer is a member of the County Investment Committee, and is responsible for the investment of all idle funds of the County as specified by Ohio Law.

Other elected officials include the Recorder, Clerk of Courts, Coroner, Court of Common Pleas Judges, County Court Judges, Engineer, Probate Court Judge, Prosecutor, and Sheriff.

ECONOMIC CONDITIONS AND OUTLOOK

Wayne County is fortunate to have a diversified economic base consisting of fire apparatus equipment, wire products, paint supplies, automotive parts, food processing, health care, agriculture and government. The county still maintains a careful balance between agribusiness and industry to preserve our rural character and ambiance.

The economic condition for the County has been steady over the past several years and 2004 was certainly no exception. The economy of the County consists of a diversified mixture of agriculture, commercial, and industrial enterprises. During 2004, the County maintained an average labor force of 62,000 of which 59,200 were employed. The unemployment rate for Wayne County was 4.5% for 2004, which was substantially lower than the State average of 5.6% and Federal average of 5.1%.

J.M. Smucker and the Wooster Brush Company's main headquarters are located in the County and these companies continue to prosper.

Three higher education facilities are located in the County: University of Akron branch, The Ohio State University branch, and the College of Wooster. The facilities bring exceptional higher education opportunities to citizens of the County.

In the County, many small businesses were started in 2004. New commercial establishments are gravitating to downtown Wooster as the revitalization continues.

With the steady growth both in residential and commercial construction, the financial outlook for the County appears positive. While the County has benefited from healthy residential, commercial and industrial growth in recent years, there has been a concerted effort to conserve the County's rural atmosphere. Agriculture remains our number one industry today, with nearly 250,000 acres of total farming land and \$165 million in annual cash receipts from farm commodities. Wayne County also ranked first in hay production in Ohio, with total revenue for hay and all crops totaling about 35 million a year. Leaders of the county will continue working hard to bridge the gap over the next 15 years as Wayne County migrates from more of a rural to an urban county to ensure a strong economy and quality way of life.

MAJOR INITIATIVES

Current Projects

The County continues to be involved in a variety of projects. These projects reflect the County's commitment to ensuring that its citizens are able to live and work in an enviable environment.

Westview Manor – an assisted living residence, completed a major enhancement reminiscent of a small village. Suites surround the Town Square, which features a chapel, shopping area and a party center.

The Village of Apple Creek – enhanced their village services with the completion of a 2.4 million water and sewer project.

The J.M. Smucker Company – broke ground to enlarge their administrative offices.

The College of Wooster – continues renovation of their campus with an 18 million-dollar investment in Kauke Hall.

Hilton Garden Inn – opened a new facility with 100 rooms, some suites and a banquet facility.

Area Churches - invested over 13 million in newly constructed facilities or renovations, although these projects do not increase the tax base, it reflects a continued support of our county.

A 54 million dollar effort involves the reconstruction of U.S. Route 30 from its present 2 lanes to a divided highway, when finished 8 miles of new road will stretch eastward from Wooster's city limits.

The economic condition in 2004 although challenging wasn't all bad news. Residential and agricultural development during 2004 added an additional \$82,000,000 to the tax base in the county As of the end of 2004, the total commercial and industrial development in the county exceeded \$55,000,000.

FUTURE PROJECTS

The County will continue to provide a variety of services required to meet the needs of its citizens and actively support economic development in the area. We look forward to the following significant activities made possible by the citizens of Wayne County and its government:

Techni Graphic Systems, a world class information technology company will construct a new facility. As a result, 250 new jobs will be brought to the County.

Dunlap and Wooster Hospitals continue to improve both facilities.

Boys Village will launch a school project, proposed investment 3.6 million.

The County in a joint effort of the Auditor, Commissioners and Treasurer will embark on an Employee Resource System with hardware and software investments.

DEPARTMENTAL FOCUS

Auditor's Office

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

The Auditor's Office along with the Treasurer's Office is in the process of researching new software to evolve the Real Tax process to a Windows environment. A possible joint venture is being discussed with Stark and Tuscarawas counties, which will equate to savings by systems consolidation.

The Geographic Information System (GIS) continues to expand with plans to be web enabled by 2006.

FINANCIAL INFORMATION

Budgetary and Internal Control

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

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

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

Accounting System

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

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

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

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

As part of this new reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Accountant’s Report, providing an assessment of the County’s finances for 2004 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain nonmajor funds of the County.

Financial Highlights

Internal Service Fund - The only internal service fund of the County is the Health Care fund. The internal service fund has \$642,320 in net assets at December 31, 2004. This deficit is the result of claims payable at year-end. Charging back the County funds, and several governmental units within the county, that participates in the self-insurance program, will eliminate the deficit.

Fiduciary Funds - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$10,042,763 at December 31, 2004. The most significant agency funds maintained by the County are undivided taxes, payroll undivided local government monies, and monies due to other governments such as the Board of Health, the Mental Health and Recovery Board and the Soil and Water Conservation District. The County’s private purpose trust funds, which include the Care Center Residents Trust and the Children Services Trust, have net assets of \$240,781 at December 31, 2004.

Cash Management

The County pools its cash for maximum efficiency and to simplify accountability. The County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. During the year ended December 31, 2004, the County's investments were limited to federal agency securities, repurchase agreements and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio). The total amount of investment income earned by governmental activities was \$780,805 for the year ended December 31, 2004, \$41,470 being credited directly to program revenues.

Protection of the County's cash and investments is provided by the Federal Deposit Insurance Corporation as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public deposits. As required under Ohio law, pooled securities have been pledged in an amount equal to 105% of the total deposits, to secure the repayment of all public moneys deposited in a financial institution. A detailed description of the County's investment function is described in Note 3 to the financial statements.

Risk Management

The County has contracted with Arthur J. Gallagher & Company to meet the needs of the County for general liability, property, auto, crime, forgery, and employee liability, public officers' liability, and boiler and machinery insurance. The County also carries insurance coverage that protects individual departments from liabilities arising from normal operations. The County has contracted with Frontier Insurance Company to provide social service professional liability and with CNA Insurance Company to provide care center professional liability.

The County has also established a risk management program for the self-insurance of employee health care benefits. This risk management program is further described in Note 12 to the basic financial statements.

OTHER INFORMATION

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2004, by the Auditor of State's Office. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The Auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

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

Use of the Report

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

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

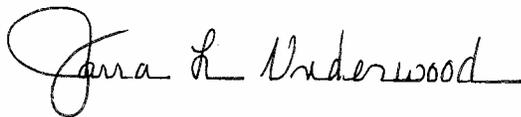
Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2003. This was the eighth consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

This report would not have been possible without the support and dedication of a number of the employees of the County Auditor's Office, and County department heads. A special thanks to Keely Zemrock, Chief Deputy, Carol Zemrock, Fiscal Officer, and our consultant, for their assistance on this project. Due credit should be given to County Administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. I am very grateful to all of them.

Sincerely,

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

Jarra L. Underwood
Wayne County Auditor

Wayne County, Ohio
Elected Officials Roster
December 31, 2004

Board of Commissioners

Cheryl Noah
Fred Cannon
Ann Obrecht

Auditor

Jarra L. Underwood

Clerk of Courts

Carol White Millhoan

Coroner

Dr. J.T. Questel

Court of Common Pleas

Mark K. Weist
Robert Brown

County Court Judges

Stuart K. Miller
D. William Evans

Engineer

Roger Terrill

Probate Court

Raymond Leisy

Prosecutor

Martin Frantz

Recorder

Jane Carmichael

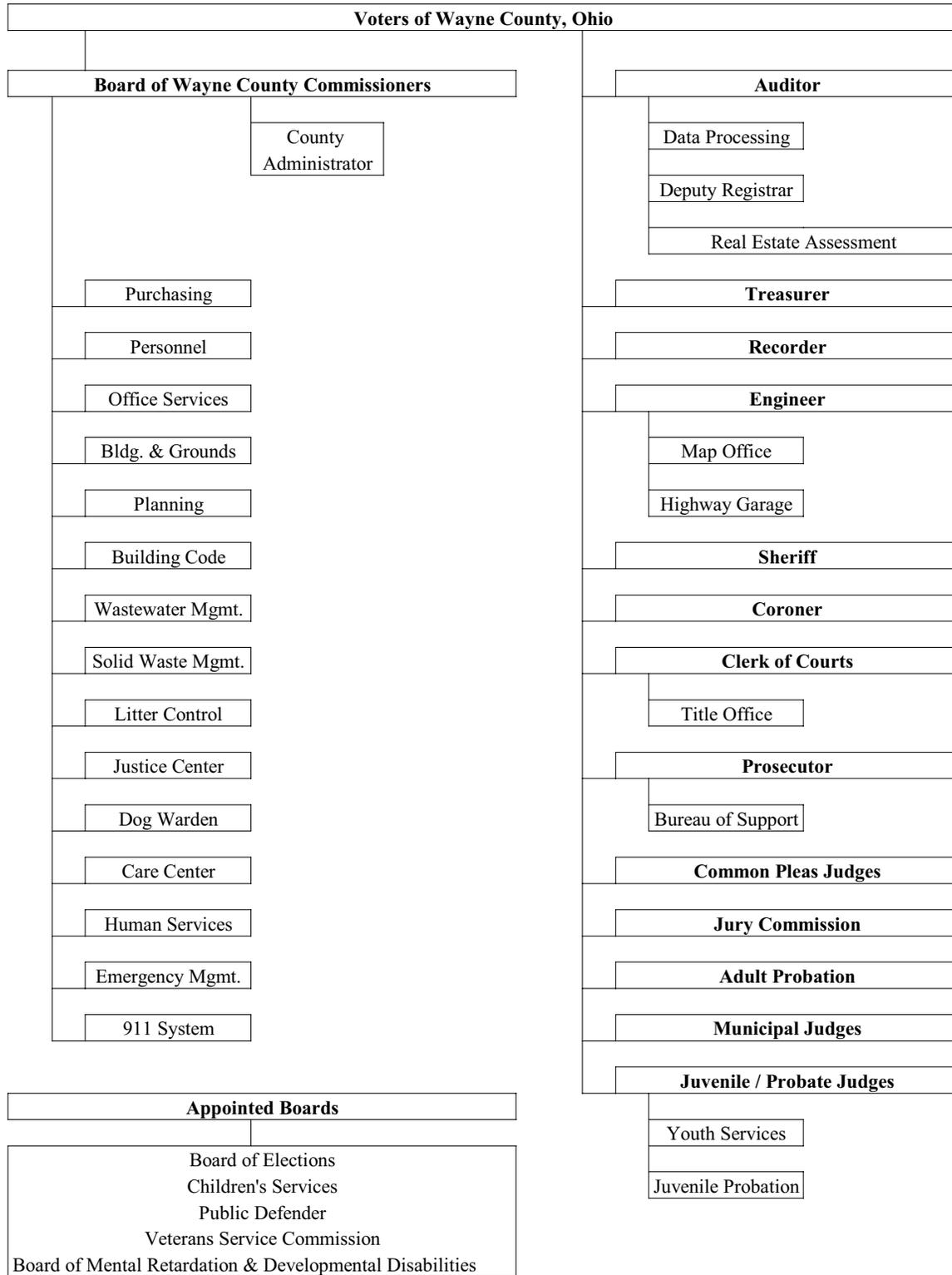
Sheriff

Thomas Maurer

Treasurer

Beverly Shaw

Wayne County, Ohio
 ORGANIZATION CHART
 DECEMBER 31, 2004



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wayne County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2003

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Nancy L. Zjelle

President

Jeffrey R. Emer

Executive Director

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Financial Section





Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Nick Amster Sheltered Workshop, Inc., which represent 4%, 4% and 20%, respectively, of the assets, net assets and revenues of the aggregate discretely presented component unit and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for Nick Amster Sheltered Workshop Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Nick Amster Sheltered Workshop, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General, Motor Vehicle and Gas Tax, County Board of Mental Retardation and Developmental Disabilities, Job and Family Services, Children Services Board and Wayne County Care Center Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Betty Montgomery
Auditor of State

July 29, 2005

Wayne County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2004 Unaudited

The discussion and analysis of Wayne County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2004. 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 2004 are as follows:

- The total net assets of the County increased \$7,526,099. Net assets of governmental activities increased \$6,228,134, which represents a 6.9% increase over fiscal year 2003. Net assets of business-type activities increased \$1,297,965 or 32.3% from fiscal year 2003.
- General revenues accounted for \$30,232,648 or 42.6% of total governmental activities revenue. Program specific revenues accounted for \$40,679,133 or 57.4% of total governmental activities revenue.
- Governmental activities capital assets increased \$2,734,138, primarily due to the completion of the Municipal Court Building project and several other construction projects that were still in progress at December 31, 2004.
- The County had \$64,591,647 in expenses related to governmental activities; \$40,679,133 of these expenses were offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$30,232,648 were adequate to provide for these programs.
- The county board of mental retardation and developmentally disabled (MRDD) special revenue fund, the County's largest major fund, had revenues of \$11,146,275 in 2004, an increase of \$384,127 or 3.6% from 2003 revenues. The expenditures totaled \$10,432,392 in 2004, increased \$28,321 or 0.3% from 2003. The increase in revenues was attributed to an increase in property tax rate of \$.90 per \$1,000 of assessed property values.
- The general fund, the County's second largest major fund, had revenues of \$22,234,669 in 2004, an increase of \$713,313 or 3.3% from 2003 revenues. The expenditures of the general fund totaled \$21,373,612 in 2004, increased \$584,367 or 2.8% from 2003. The increase in expenditures plus the increase in transfers of \$434,123 was greater than the increase in revenues and caused the net decrease in fund balance of \$668,377 from 2003 to 2004.
- The Sanitary Sewer District enterprise fund received transfers of \$136,475 from the certain governmental funds and capital contributions from other funds of \$1,281,249. Capital contributions are presented as capital grants and contributions on the statement of activities.
- In the general fund, the actual revenues came in \$3,112,976 higher than they were originally budgeted and actual expenditures were \$681,292 less than the amount in the original budget. These positive variances are a result of the County's conservative budgeting process.

Using this Comprehensive Annual Financial Report (CAFR)

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

Wayne County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

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

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

The statement of net assets and the statement of activities answer the question, "How did we do financially during 2004?" These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, the motor vehicle and gas tax, county board of mental retardation and developmentally disabled (MRDD), job and family services, children services board, and Wayne County care center special revenue funds. The analysis of the County's major governmental and proprietary funds begins on page 9. The only major proprietary fund is the sanitary sewer district enterprise fund.

Wayne County, Ohio

Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Governmental Funds

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental financial statements can be found on pages 13-28 of this report.

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its sanitary sewer district operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages 29-31 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 32-33 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 34-62 of this report.

Wayne County, Ohio

Management's Discussion and Analysis
 For the Year Ended December 31, 2004
 Unaudited

Government-Wide Financial Analysis

Recall that the statement of net assets provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net assets for 2004 compared to 2003.

*Table 1
 Change in Net Assets*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
Assets:						
<i>Current and other assets</i>	\$ 61,558,921	\$ 54,899,153	\$ 1,132,218	\$ 293,756	\$ 62,691,139	\$ 55,192,909
<i>Capital assets</i>	<u>71,701,075</u>	<u>68,966,937</u>	<u>5,130,279</u>	<u>3,766,592</u>	<u>76,831,354</u>	<u>72,733,529</u>
<i>Total assets</i>	<u>133,259,996</u>	<u>123,866,090</u>	<u>6,262,497</u>	<u>4,060,348</u>	<u>139,522,493</u>	<u>127,926,438</u>
Liabilities:						
<i>Other liabilities</i>	20,718,614	18,721,992	26,821	16,863	20,745,435	18,738,855
<i>Long-term liabilities:</i>						
<i>Due within one year</i>	3,063,285	1,199,924	15,085	5,736	3,078,370	1,205,660
<i>Due in more than one year</i>	<u>12,928,185</u>	<u>13,622,396</u>	<u>901,705</u>	<u>16,828</u>	<u>13,829,890</u>	<u>13,639,224</u>
<i>Total liabilities</i>	<u>36,710,084</u>	<u>33,544,312</u>	<u>943,611</u>	<u>39,427</u>	<u>37,653,695</u>	<u>33,583,739</u>
Net Assets:						
<i>Invested in capital assets,</i>						
<i>net of related debt</i>	58,060,575	56,634,214	4,235,279	3,766,592	62,295,854	60,400,806
<i>Restricted</i>	28,830,852	24,559,442	-	-	28,830,852	24,559,442
<i>Unrestricted</i>	<u>9,658,485</u>	<u>9,128,122</u>	<u>1,083,607</u>	<u>254,329</u>	<u>10,742,092</u>	<u>9,382,451</u>
<i>Total net assets</i>	<u>\$ 96,549,912</u>	<u>\$ 90,321,778</u>	<u>\$ 5,318,886</u>	<u>\$ 4,020,921</u>	<u>\$ 101,868,798</u>	<u>\$ 94,342,699</u>

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2004, the County's assets exceeded liabilities by \$101,868,798. This amounts to \$96,549,912 in governmental activities and \$5,318,886 in business-type activities. The County's finances remained strong during 2004, despite the decline in the economy.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net assets. At year-end, capital assets represented 55% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Capital assets, net of related debt was \$62,295,854 at December 31, 2004. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2004, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

A portion of the County's net assets, \$28,830,852 or 28.3%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net assets of \$10,742,092 may be used to meet the government's ongoing obligations to citizens and creditors.

Wayne County, Ohio
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Table 2 below shows the changes in net assets for governmental activities and business-type activities for 2004 compared to 2003.

	Governmental Activities		Business-Type Activities		Total	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
Revenues						
<i>Program revenues:</i>						
Charges for services	\$ 10,974,813	\$ 9,553,876	\$ 370,045	\$ 290,783	\$ 11,344,858	\$ 9,844,659
Operating grants, contributions and interest	26,268,066	23,689,588	-	-	26,268,066	23,689,588
Capital grants and contributions	3,436,254	1,275,079	1,281,249	-	4,717,503	1,275,079
<i>General revenues:</i>						
Property taxes	14,654,743	12,291,276	-	-	14,654,743	12,291,276
Sales tax	9,320,992	8,990,237	-	-	9,320,992	8,990,237
Grants and entitlements	4,491,042	4,698,400	-	-	4,491,042	4,698,400
Investment earnings	739,335	864,271	-	-	739,335	864,271
Miscellaneous revenue	1,026,536	2,115,648	-	18,662	1,026,536	2,134,310
Total revenues	<u>70,911,781</u>	<u>63,478,375</u>	<u>1,651,294</u>	<u>309,445</u>	<u>72,563,075</u>	<u>63,787,820</u>
Program expenses						
<i>General government:</i>						
Legislative and executive	8,860,910	8,612,858	-	-	8,860,910	8,612,858
Judicial	4,345,559	4,084,096	-	-	4,345,559	4,084,096
Public safety	9,009,784	8,892,344	-	-	9,009,784	8,892,344
Public works	9,397,388	7,842,845	-	-	9,397,388	7,842,845
Health	447,708	496,862	-	-	447,708	496,862
Human services	29,638,176	30,212,937	-	-	29,638,176	30,212,937
Conservation and recreation	86,405	268,097	-	-	86,405	268,097
Economic development	711,183	357,410	-	-	711,183	357,410
Transportation	80,346	103,002	-	-	80,346	103,002
Urban redevelopment and housing	351,503	376,144	-	-	351,503	376,144
Other	1,089,066	997,222	-	-	1,089,066	997,222
Interest and fiscal charges	573,619	605,138	-	-	573,619	605,138
Sanitary sewer district	-	-	445,329	388,062	445,329	388,062
Total expenses	<u>64,591,647</u>	<u>62,848,955</u>	<u>445,329</u>	<u>388,062</u>	<u>65,036,976</u>	<u>63,237,017</u>
Change in net assets before transfers	6,320,134	629,420	1,205,965	(78,617)	7,526,099	550,803
Transfers	(92,000)	(1,410,162)	92,000	1,410,162	-	-
Change in net assets	<u>\$ 6,228,134</u>	<u>\$ (780,742)</u>	<u>\$ 1,297,965</u>	<u>\$ 1,331,545</u>	<u>\$ 7,526,099</u>	<u>\$ 550,803</u>

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Governmental Activities

Governmental net assets increased by \$6,228,134 in 2004. The increase in property taxes of \$2,363,467 attributed to the first year of collections from the May 2003 property tax levy is the most significant factor for the increase in net assets. The levy was necessary to counteract the increasing costs and decreases in state and federal aid for services provided to foster children residing in the County.

Human services, which includes supporting the operations of the Wayne County Care Center, County Board of MRDD, Job and Family Services, Bureau of Support, and the Children Services Board, accounts for \$29,638,176 of expenses, or 45.9% of total governmental expenses of the County. These expenses were funded by \$19,368,467 in program revenues in 2004, compared to \$17,854,348 in 2003. General government expenses composed of legislative and executive and judicial programs, totaled \$13,206,469 or 20.4% of total governmental expenses. General government expenses were covered by \$6,201,931 of direct charges to users in 2004 and \$5,587,222 in 2003.

The state and federal government contributed to the County revenues in the amount of \$26,268,066 in operating grants, contributions and interest, and \$3,436,254 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$17,289,584 or 67.1% of the total operating grants and contributions subsidized human services programs.

General revenues totaled \$30,232,648, and amounted to 42.6% of total revenues. These revenues primarily consist of property and sales tax revenue of \$23,975,735, or 79.3% of total general revenues in 2004. Property taxes increased by 19.2% during 2004 and sales tax revenue increased 3.7% in 2004. The other primary source of general revenues is grants and entitlements not restricted to specific programs, with local government and local government revenue assistance making up the largest amount. Unrestricted grants and entitlement decreased \$207,358, or 4.4% in 2004 as compared to 2003. Investment earnings of \$739,335, which are not restricted for a particular program, decreased modestly by \$124,936 or 14.5% due to lower interest rates.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for governmental activities, the total cost of services and the net cost of services for 2004 compared to 2003. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

Wayne County, Ohio

Management's Discussion and Analysis
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Table 3
Governmental Activities

	<u>2004</u>		<u>2003</u>	
	<u>Total Cost</u> <u>of Services</u>	<u>Net Cost</u> <u>of Services</u>	<u>Total Cost</u> <u>of Services</u>	<u>Net Cost</u> <u>of Services</u>
Program expenses				
<i>General government:</i>				
<i>Legislative and executive</i>	\$ 8,860,910	\$ (3,822,438)	\$ 8,612,858	\$ (4,098,727)
<i>Judicial</i>	4,345,559	(2,946,921)	4,084,096	(2,795,296)
<i>Public safety</i>	9,009,784	(5,904,450)	8,892,344	(6,307,954)
<i>Public works</i>	9,397,388	577,766	7,842,845	(861,946)
<i>Health</i>	447,708	133,493	496,862	(214,847)
<i>Human services</i>	29,638,176	(10,269,709)	30,212,937	(12,358,589)
<i>Conservation and recreation</i>	86,405	(86,405)	268,097	(268,097)
<i>Economic development</i>	711,183	(143,959)	357,410	393,877
<i>Transportation</i>	80,346	(14,184)	103,002	(25,002)
<i>Urban redevelopment and housing</i>	351,503	(21,766)	376,144	(335,708)
<i>Other</i>	1,089,066	(840,322)	997,222	(957,590)
<i>Interest and fiscal charges</i>	573,619	(573,619)	605,138	(500,533)
<i>Total expenses</i>	<u>\$ 64,591,647</u>	<u>\$ (23,912,514)</u>	<u>\$ 62,848,955</u>	<u>\$ (28,330,412)</u>

The dependence upon general revenues for governmental activities is apparent, with 37.0% and 45.1% of expenses supported through taxes and other general revenues during 2004 and 2003, respectively.

Business-Type Activities

The sanitary sewer district is the County's only business-type activity. This program had revenues of \$1,651,294 and expenses of \$445,329 for fiscal year 2004. The sanitary sewer district fund received \$92,000 in net transfers from a non-major governmental fund and \$44,475 from the general fund and \$1,281,249 in capital contributions from other funds, which were used for the construction of the wastewater treatment plant at the Burbank and Kidron Sewer Plants.

Financial Analysis of the Government's Funds

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

Governmental Funds

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

The County's governmental funds (as presented on the balance sheet on pages 16-17) reported a total fund balance of \$34,080,613, which is \$2,934,839 more than last year's balance of \$31,145,774. The most significant reason for the increase was the increase in property tax levy for the children services board special revenue fund.

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General Fund

The general fund is the main operating fund of the County. At the end of 2004, the fund balance of the general fund was \$7,542,532, an 8.3% decrease from the 2003 balance.

Budgeting Highlights - General Fund

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

There were no significant changes between the original and final budgets. Actual revenues of \$22,148,145 exceeded final budgeted revenues by \$1,481,356 or 7.2%. This significant increase is due to the County's conservative approach to budgeting. The County traditionally budgets for 11 months of sales tax revenue, local government revenue, local government revenue assistance, and investment earnings. The excess resources, which the County generally keeps at approximately 25-30% of expenditures, are then transferred to the capital projects fund for capital needs.

There was a \$2,122,466 or 8.4% decrease in expenditures between the final budget and actual expenditures. This is also attributed to the County's conservative budgeting.

Proprietary Funds

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

Capital Assets and Debt Administration

Capital Assets

At the end of 2004, the County had \$76,831,354 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$71,701,075 was reported in governmental activities and \$5,130,279 was reported in business-type activities. Table 4 shows 2004 balances compared to 2003:

Table 4
Capital Assets at December 31, 2004
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
Land	\$ 4,444,278	\$ 3,774,888	\$ 615,474	\$ 535,468	\$ 5,059,752	\$ 4,310,356
Construction in progress	2,172,712	9,247,600	134,067	1,872,766	2,306,779	11,120,366
Buildings and improvements	27,126,429	18,683,569	2,287,403	641,932	29,413,832	19,325,501
Equipment	3,396,547	3,166,335	13,772	18,363	3,410,319	3,184,698
Infrastructure	34,561,109	34,094,545	2,079,563	-	36,640,672	34,094,545
Sewer mains	-	-	-	698,063	-	698,063
Total	<u>\$ 71,701,075</u>	<u>\$ 68,966,937</u>	<u>\$ 5,130,279</u>	<u>\$ 3,766,592</u>	<u>\$ 76,831,354</u>	<u>\$ 72,733,529</u>

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During 2004, the construction of the Justice Facility and the Burbank Sanitary Sewer were completed. Projects under construction at December 31, 2004, include the Airport Improvements Project, various infrastructure improvement projects, and the Kidron Sanitary Sewer District projects. See Note 7 to the basic financial statements for detail on governmental activities and business-type activities capital assets.

Debt Administration

At December 31, 2004, the County had \$11,780,500 in general obligation bonds, \$1,860,000 in notes, and \$895,000 in revenue bonds outstanding. Of this total, \$2,422,500 is due within one year and \$12,113,000 is due in more than one year. Table 5 summarizes the bonds, loan and capital leases outstanding as of December 31:

Table 5
Outstanding Debt and Capital Leases, at Year End

	Governmental Activities		Business-Type Activities	
	2004	2003	2004	2003
<u>General Obligation Bonds</u>				
Sewer District Improvements	\$ 105,000	\$ 140,000	\$ -	\$ -
1991 Human Service Building	647,500	722,500	-	-
1992 Human Service Building	128,000	144,000	-	-
2002 Engineering Facility Improvement	3,410,000	3,540,000	-	-
2002 Justice Facility Improvement	7,490,000	7,775,000	-	-
<u>Other Obligations</u>				
Sanitary Sewer Note	1,860,000	-	-	-
Sewer System Revenue Bonds	-	-	895,000	-
OPWC Loan	-	43,558	-	-
Capital Leases	4,913	11,223	-	-
Total	<u>\$ 13,645,413</u>	<u>\$ 12,376,281</u>	<u>\$ 895,000</u>	<u>\$ -</u>

In 1987, the County issued bonds to finance sewer improvements. These bonds are scheduled to mature in 2007 and bear an annual interest rate of 6.375%. In 1991 and 1992, the County issued bonds to improve the Human Services Building. These general obligation bonds are scheduled to mature in fiscal year 2012 and bear an annual interest rate of 5.50% and 5.70%. During 2003, the County issued \$3,600,000 in bonds to finance the Engineering Facility Improvements and \$7,900,000 in bonds to finance the Justice Facility Improvements. These general obligation bonds are scheduled to mature in 2022 and have a variable interest rate of 3.10% to 5.00%. During 2004, the County issued \$895,000 in revenue bonds to finance the construction of the Burbank sewer project. The revenue bonds are scheduled to mature in 2044, and bear an interest rate of \$4.375%, and will be repaid from user fee revenue. The County also issued \$1,860,000 in notes to pay for project costs of the Kidron sanitary sewer project, and will repay the notes in 2005. See Note 10 to the basic financial statements for detail on the County's long-term debt obligations.

At December 31, 2004, the County's overall legal debt margin was \$48,691,076 with an unvoted debt margin of \$20,076,431. The County maintains an Aa-3 rating from Moody's Investors Service.

Economic Factors

In 2003, Newell-Rubbermaid, Inc. announced the closing of operations of their Wooster facilities located within Wayne County. This closing, took place during the summer of 2004, it has resulted in a loss of personal property taxes from the County's third largest taxpayer. For 2004, this amount totaled approximately 1.1% of the County's total 2004 collections. These losses are expected to begin during the 2005 calendar year.

Wayne County, Ohio

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The County's current estimated population of 113,577 places it as the 24th most populous of the state's 88 counties.

The County's 2004 unemployment rate was currently 4.7%, compared to the 6.1% state average and the 5.5% national average.

Contacting the County's Financial Management

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

Wayne County, Ohio

Statement of Net Assets

December 31, 2004

Component Unit: June 30, 2004

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets:				
Equity in pooled cash and cash equivalents	\$ 34,566,732	\$ 1,071,703	\$ 35,638,435	\$ -
Cash and cash equivalents:				
In segregated accounts	437,186	-	437,186	126,896
Investments in segregated accounts	-	-	-	379,362
Deposits	-	-	-	1,000
Receivables:				
Real estate and other taxes	14,837,104	-	14,837,104	-
Sales taxes	1,442,977	-	1,442,977	-
Accounts	459,876	57,052	516,928	94,185
Due from other governments	8,439,625	-	8,439,625	-
Due from primary government	-	-	-	22,443
Accrued interest	141,853	-	141,853	900
Prepayments	502,719	3,463	506,182	3,061
Materials and supplies inventory	282,901	-	282,901	7,093
Loans receivable	353,838	-	353,838	-
Deferred charges	94,110	-	94,110	-
Capital assets:				
Land and construction in progress	6,616,990	749,541	7,366,531	-
Depreciable capital assets, net	65,084,085	4,380,738	69,464,823	7,612
Total capital assets	71,701,075	5,130,279	76,831,354	7,612
Total assets	<u>133,259,996</u>	<u>6,262,497</u>	<u>139,522,493</u>	<u>642,552</u>
Liabilities:				
Accounts payable	1,462,616	12,654	1,475,270	34,815
Contracts payable	1,608,292	-	1,608,292	-
Accrued wages and benefits	1,549,645	8,203	1,557,848	39,964
Due to other governments	866,524	2,109	868,633	-
Due to component unit	22,443	-	22,443	-
Internal balances	2,814	(2,814)	-	-
Deferred revenue	14,188,568	-	14,188,568	-
Unearned revenue	488,169	-	488,169	-
Accrued interest payable	65,008	6,669	71,677	-
Amount to be repaid to claimants	14,064	-	14,064	-
Claims payable	450,471	-	450,471	-
Long-term liabilities:				
Due within one year	3,063,285	15,085	3,078,370	-
Due in more than one year	12,928,185	901,705	13,829,890	13,617
Total liabilities	<u>36,710,084</u>	<u>943,611</u>	<u>37,653,695</u>	<u>88,396</u>
Net assets:				
Invested in capital assets, net of related debt	58,060,575	4,235,279	62,295,854	7,612
Restricted for:				
Capital projects	3,831,070	-	3,831,070	-
Debt service	764,341	-	764,341	-
Public works projects	4,231,779	-	4,231,779	-
Human services programs	15,878,330	-	15,878,330	-
Community development projects	619,920	-	619,920	-
Other purposes	3,505,412	-	3,505,412	-
Unrestricted	9,658,485	1,083,607	10,742,092	546,544
Total net assets	<u>\$ 96,549,912</u>	<u>\$ 5,318,886</u>	<u>\$ 101,868,798</u>	<u>\$ 554,156</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Activities

For the Year Ended December 31, 2004

Component Unit: For the Year Ended June 30, 2004

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants Contributions, and Interest	Capital Grants and Contributions
Governmental Activities:				
General government:				
Legislative and executive	\$ 8,860,910	\$ 4,973,448	\$ 65,024	\$ -
Judicial	4,345,559	1,228,483	170,155	-
Public safety	9,009,784	1,694,817	1,410,517	-
Public works	9,397,388	513,129	6,025,771	3,436,254
Health	447,708	244,126	337,075	-
Human services	29,638,176	2,078,883	17,289,584	-
Conservation and recreation	86,405	-	-	-
Economic development and assistance	711,183	-	567,224	-
Transportation	80,346	-	66,162	-
Urban redevelopment and housing	351,503	-	329,737	-
Other	1,089,066	241,927	6,817	-
Interest and fiscal charges	573,619	-	-	-
Total governmental activities	<u>64,591,647</u>	<u>10,974,813</u>	<u>26,268,066</u>	<u>3,436,254</u>
Business-Type Activities:				
Sanitary Sewer District	445,329	370,045	-	1,281,249
Total primary government	<u>\$ 65,036,976</u>	<u>\$ 11,344,858</u>	<u>\$ 26,268,066</u>	<u>\$ 4,717,503</u>
Component Unit:				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 5,195,100</u>	<u>\$ 837,649</u>	<u>\$ 4,415,397</u>	<u>\$ -</u>

General Revenues:

Property taxes levied for:
 General fund
 Human services - County Board of MRDD
 Human services - Children Services Board
 Human services - Wayne County Care Center
 Sales taxes
 Grants and entitlements not restricted to specific programs
 Investment earnings
 Miscellaneous
 Total general revenues

Transfers

Change in net assets

Net assets at beginning of year
 Net assets at end of year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets

Primary Government

Governmental Activities	Business-Type Activity	Total	Component Unit
\$ (3,822,438)	\$ -	\$ (3,822,438)	\$ -
(2,946,921)	-	(2,946,921)	-
(5,904,450)	-	(5,904,450)	-
577,766	-	577,766	-
133,493	-	133,493	-
(10,269,709)	-	(10,269,709)	-
(86,405)	-	(86,405)	-
(143,959)	-	(143,959)	-
(14,184)	-	(14,184)	-
(21,766)	-	(21,766)	-
(840,322)	-	(840,322)	-
(573,619)	-	(573,619)	-
<u>(23,912,514)</u>	<u>-</u>	<u>(23,912,514)</u>	<u>-</u>
-	1,205,965	1,205,965	-
<u>(23,912,514)</u>	<u>1,205,965</u>	<u>(22,706,549)</u>	<u>-</u>
-	-	-	57,946
3,539,365	-	3,539,365	-
6,302,039	-	6,302,039	-
3,749,905	-	3,749,905	-
1,063,434	-	1,063,434	-
9,320,992	-	9,320,992	-
4,491,042	-	4,491,042	-
739,335	-	739,335	-
1,026,536	-	1,026,536	6,973
<u>30,232,648</u>	<u>-</u>	<u>30,232,648</u>	<u>6,973</u>
<u>(92,000)</u>	<u>92,000</u>	<u>-</u>	<u>-</u>
6,228,134	1,297,965	7,526,099	64,919
90,321,778	4,020,921	94,342,699	489,237
<u>\$ 96,549,912</u>	<u>\$ 5,318,886</u>	<u>\$ 101,868,798</u>	<u>\$ 554,156</u>

Wayne County, Ohio

Balance Sheet

Governmental Funds

December 31, 2004

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of MRDD</u>	<u>Job and Family Services</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,078,800	\$ 1,463,660	\$ 7,838,224	\$ 1,521,408
Cash and cash equivalents:				
In segregated accounts	23,394	-	-	-
Receivables				
Real estate and other taxes	3,632,572	-	6,410,696	-
Sales taxes	1,355,676	87,301	-	-
Accounts	170,559	12,779	567	26,391
Due from other funds	34,009	4,465	-	3,749
Due from other governments	1,655,615	3,097,787	789,323	1,191,793
Accrued interest	139,721	-	-	-
Prepayments	181,418	23,792	96,634	31,135
Materials and supplies inventory	123,248	46,734	44,914	14,417
Loans receivable	-	-	-	-
Total assets	<u>\$ 13,395,012</u>	<u>\$ 4,736,518</u>	<u>\$ 15,180,358</u>	<u>\$ 2,788,893</u>
Liabilities:				
Accounts payable	\$ 406,201	\$ 162,745	\$ 51,252	\$ 282,459
Contracts payable	82,044	27,279	13,313	29,615
Accrued wages and benefits	597,918	115,930	335,856	121,475
Due to other funds	5,956	-	8,555	98,433
Due to other governments	253,012	58,023	166,869	114,332
Due to component unit	270	1,610	20,563	-
Deferred revenue	4,493,015	2,382,002	6,685,113	863,626
Amount to be repaid to claimants	14,064	-	-	-
Total liabilities	<u>5,852,480</u>	<u>2,747,589</u>	<u>7,281,521</u>	<u>1,509,940</u>
Fund Balances:				
Reserved for encumbrances	1,859,045	446,179	268,340	418,331
Reserved for materials and supplies inventory	123,248	46,734	44,914	14,417
Reserved for prepayments	181,418	23,792	96,634	31,135
Reserved for loans	-	-	-	-
Unreserved:				
Designated for landfill contingencies	550,000	-	-	-
Undesignated, reported in:				
General fund	4,828,821	-	-	-
Special revenue funds	-	1,472,224	7,488,949	815,070
Debt service fund	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balances	<u>7,542,532</u>	<u>1,988,929</u>	<u>7,898,837</u>	<u>1,278,953</u>
Total liabilities and fund balances	<u>\$ 13,395,012</u>	<u>\$ 4,736,518</u>	<u>\$ 15,180,358</u>	<u>\$ 2,788,893</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 2,726,264	\$ 2,586,493	\$ 10,673,413	\$ 32,888,262
-	-	413,792	437,186
1,085,649	3,708,187	-	14,837,104
-	-	-	1,442,977
5,890	49	136,206	352,441
-	115,366	5,000	162,589
212,151	605,998	886,958	8,439,625
-	-	2,132	141,853
52,688	70,759	46,293	502,719
18,096	6,526	28,966	282,901
-	-	353,838	353,838
<u>\$ 4,100,738</u>	<u>\$ 7,093,378</u>	<u>\$ 12,546,598</u>	<u>\$ 59,841,495</u>
\$ 41,577	\$ 286,039	\$ 227,970	\$ 1,458,243
-	-	1,456,041	1,608,292
125,703	120,413	131,469	1,548,764
305	752	51,402	165,403
71,018	48,484	154,655	866,393
-	-	-	22,443
1,131,978	3,864,942	656,604	20,077,280
-	-	-	14,064
<u>1,370,581</u>	<u>4,320,630</u>	<u>2,678,141</u>	<u>25,760,882</u>
113,335	143,128	4,104,264	7,352,622
18,096	6,526	28,966	282,901
52,688	70,759	46,293	502,719
-	-	353,838	353,838
-	-	-	550,000
-	-	-	4,828,821
2,546,038	2,552,335	4,614,469	19,489,085
-	-	829,349	829,349
-	-	(108,722)	(108,722)
<u>2,730,157</u>	<u>2,772,748</u>	<u>9,868,457</u>	<u>34,080,613</u>
<u>\$ 4,100,738</u>	<u>\$ 7,093,378</u>	<u>\$ 12,546,598</u>	<u>\$ 59,841,495</u>

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Wayne County, Ohio

Reconciliation of Total Governmental Fund Balance to
Net Asset of Governmental Activities
December 31, 2004

Total governmental fund balances			\$ 34,080,613
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			71,701,075
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.			
Property taxes	\$ 443,594		
Due from other governments	5,424,471		
Other	20,647		
Total		<u>5,888,712</u>	
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.			841,880
Bond issuance costs reported as an expenditure in the funds are allocated as an expense over the life of the debt on an accrual basis.			94,110
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
General obligation note and bonds	\$ (13,640,500)		
Compensated absences	(2,346,057)		
Capital leases payable	(4,913)		
Accrued interest payable	(65,008)		
Total		<u>(16,056,478)</u>	
Net assets of governmental activities			<u>\$ 96,549,912</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2004

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of MRDD</u>	<u>Job and Family Services</u>
Revenues:				
Property taxes	\$ 3,553,713	\$ -	\$ 6,327,227	\$ -
Sales taxes	8,115,779	1,205,213	-	-
Charges for services	4,550,787	16,880	47,031	-
Licenses and permits	365,389	-	-	-
Fines and forfeitures	312,373	132,169	-	-
Intergovernmental	3,345,238	5,512,729	4,695,713	7,121,499
Special assessments	-	-	-	-
Investment income	736,215	-	775	-
Rental income	162,363	-	-	-
Other	1,092,812	100,185	75,529	718,638
Total revenues	<u>22,234,669</u>	<u>6,967,176</u>	<u>11,146,275</u>	<u>7,840,137</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	7,654,003	-	-	-
Judicial	4,026,866	-	-	-
Public safety	7,193,058	-	-	-
Public works	140,476	5,255,384	-	-
Health	202,394	-	-	-
Human services	774,766	-	10,362,852	7,844,226
Conservation and recreation	192,312	-	-	-
Economic development and assistance	-	-	-	-
Transportation	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Other	925,445	-	-	-
Capital outlay	261,979	1,707,437	69,540	-
Debt service:				
Principal retirement	2,136	-	-	-
Interest and fiscal charges	177	-	-	-
Total expenditures	<u>21,373,612</u>	<u>6,962,821</u>	<u>10,432,392</u>	<u>7,844,226</u>
Excess of revenues over (under) expenditures	<u>861,057</u>	<u>4,355</u>	<u>713,883</u>	<u>(4,089)</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	2,630	-	-	-
Proceeds from sale of note	-	-	-	-
Transfers in	56,828	-	-	418,059
Transfers out	(1,588,892)	(284,469)	-	-
Total other financing sources (uses)	<u>(1,529,434)</u>	<u>(284,469)</u>	<u>-</u>	<u>418,059</u>
Net change in fund balances	(668,377)	(280,114)	713,883	413,970
Fund balances at beginning of year	8,228,697	2,266,272	7,159,365	862,644
Increase (decrease) in reserve for inventory	(17,788)	2,771	25,589	2,339
Fund balances at end of year	<u>\$ 7,542,532</u>	<u>\$ 1,988,929</u>	<u>\$ 7,898,837</u>	<u>\$ 1,278,953</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 1,067,693	\$ 3,694,573	\$ -	\$ 14,643,206
-	-	-	9,320,992
1,096,416	755,949	2,818,056	9,285,119
-	-	425	365,814
-	-	207,756	652,298
1,668,030	2,943,261	7,349,891	32,636,361
-	-	1,984	1,984
-	-	40,695	777,685
-	-	272,648	435,011
8,288	52,562	730,116	2,778,130
<u>3,840,427</u>	<u>7,446,345</u>	<u>11,421,571</u>	<u>70,896,600</u>
-	-	1,691,150	9,345,153
-	-	189,461	4,216,327
-	-	1,373,692	8,566,750
-	-	813,991	6,209,851
-	-	269,886	472,280
3,816,949	5,558,829	1,723,582	30,081,204
-	-	-	192,312
-	-	711,183	711,183
-	-	80,346	80,346
-	-	351,503	351,503
-	-	119,945	1,045,390
13,471	210,561	5,076,673	7,339,661
4,174	-	584,558	590,868
576	-	549,063	549,816
<u>3,835,170</u>	<u>5,769,390</u>	<u>13,535,033</u>	<u>69,752,644</u>
<u>5,257</u>	<u>1,676,955</u>	<u>(2,113,462)</u>	<u>1,143,956</u>
-	-	-	2,630
-	-	1,860,000	1,860,000
-	-	1,773,613	2,248,500
-	-	(467,139)	(2,340,500)
-	-	<u>3,166,474</u>	<u>1,770,630</u>
5,257	1,676,955	1,053,012	2,914,586
2,726,892	1,095,465	8,806,439	31,145,774
(1,992)	328	9,006	20,253
<u>\$ 2,730,157</u>	<u>\$ 2,772,748</u>	<u>\$ 9,868,457</u>	<u>\$ 34,080,613</u>

Wayne County, Ohio

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2004

Net change in fund balances - total governmental funds		\$ 2,914,586
<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 capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital asset additions	\$ 7,473,750	
Depreciation expense	<u>(3,473,961)</u>	
Excess of capital additions over depreciation expense		3,999,789
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.		(1,265,651)
Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed.		20,253
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	\$ 11,537	
Charges for services	(30,767)	
Due from other governments	475,329	
Other	<u>(7,064)</u>	
Total		449,035
Repayment of bond, loan principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		590,868
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(18,415)
Proceeds of notes provide current financial resources and are reported as a financing source in the governmental funds but are not reported as such in the statement of activities.		(1,860,000)
Some expenses reported in the statement of activities, such as compensated absences and pension obligation do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		99,982
Governmental funds report the effect of issuance costs and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		(5,388)
The internal service fund used by management to charge the cost of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		<u>1,303,075</u>
Change in net assets of governmental activities		<u>\$ 6,228,134</u>

See accompanying notes to the basic financial statements.

Wayne County, OhioStatement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
General Fund
Year ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property taxes	\$ 3,888,900	\$ 3,687,745	\$ 3,531,121	\$ (156,624)
Sales taxes	7,050,000	7,443,900	8,073,508	629,608
Charges for services	3,903,269	4,172,389	4,448,930	276,541
Licenses and permits	278,500	278,500	362,405	83,905
Fines and forfeitures	260,000	260,000	297,413	37,413
Intergovernmental	2,200,000	3,035,755	3,259,785	224,030
Investment income	850,000	850,000	896,658	46,658
Rental income	100,000	100,000	184,450	84,450
Other	504,500	838,500	1,093,875	255,375
Total revenues	19,035,169	20,666,789	22,148,145	1,481,356
Expenditures:				
Current:				
General government:				
Legislative and executive	8,386,930	8,858,890	8,176,594	682,296
Judicial	4,088,036	4,164,923	4,105,170	59,753
Public safety	7,909,197	9,007,098	8,571,021	436,077
Public works	157,780	157,403	152,316	5,087
Health	209,171	209,171	205,958	3,213
Human services	923,452	923,651	802,793	120,858
Conservation and recreation	171,150	250,629	213,440	37,189
Other	2,074,105	1,789,230	1,011,237	777,993
Total expenditures	23,919,821	25,360,995	23,238,529	2,122,466
Excess of revenues over (under) expenditures	(4,884,652)	(4,694,206)	(1,090,384)	3,603,822
Other financing sources (uses):				
Sale of capital assets	-	-	2,630	2,630
Transfers - in	63,000	110,000	138,741	28,741
Transfers - out	(1,662,533)	(1,892,533)	(1,670,805)	221,728
Total other financing sources (uses)	(1,599,533)	(1,782,533)	(1,529,434)	253,099
Net change in fund balance	(6,484,185)	(6,476,739)	(2,619,818)	3,856,921
Fund balance at beginning of year	5,559,121	5,559,121	5,559,121	-
Prior year encumbrances appropriated	917,621	917,621	917,621	-
Fund balance at end of year	\$ (7,443)	\$ 3	\$ 3,856,924	\$ 3,856,921

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Motor Vehicle and Gas Tax
Year ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues:</u>				
Sales taxes	\$ 1,150,000	\$ 1,150,000	\$ 1,193,958	\$ 43,958
Charges for services	10,500	10,500	16,473	5,973
Fines and forfeitures	140,000	140,000	122,603	(17,397)
Intergovernmental	5,100,000	5,100,000	5,312,372	212,372
Other	48,900	48,900	93,532	44,632
Total revenues	<u>6,449,400</u>	<u>6,449,400</u>	<u>6,738,938</u>	<u>289,538</u>
<u>Expenditures:</u>				
Current:				
Public works	<u>8,141,335</u>	<u>8,141,335</u>	<u>7,609,765</u>	<u>531,570</u>
Excess of revenues over (under) expenditures	<u>(1,691,935)</u>	<u>(1,691,935)</u>	<u>(870,827)</u>	<u>821,108</u>
<u>Other financing sources (uses):</u>				
Transfers - out	<u>(285,000)</u>	<u>(285,000)</u>	<u>(284,469)</u>	<u>531</u>
Net change in fund balance	<u>(1,976,935)</u>	<u>(1,976,935)</u>	<u>(1,155,296)</u>	<u>821,639</u>
Fund balance at beginning of year	895,062	895,062	895,062	-
Prior year encumbrances appropriated	<u>1,081,873</u>	<u>1,081,873</u>	<u>1,081,873</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 821,639</u>	<u>\$ 821,639</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
County Board of MRDD
Year ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>				
Property taxes	\$ 6,049,077	\$ 6,049,077	\$ 6,286,611	\$ 237,534
Charges for services	73,971	73,971	58,404	(15,567)
Intergovernmental	4,184,967	4,186,228	4,540,887	354,659
Investment income	400	400	709	309
Other	6,045	6,045	75,394	69,349
Total revenues	<u>10,314,460</u>	<u>10,315,721</u>	<u>10,962,005</u>	<u>646,284</u>
<u>Expenditures:</u>				
Current:				
Human services	<u>13,028,800</u>	<u>12,623,457</u>	<u>10,732,585</u>	<u>1,890,872</u>
Excess of revenues over (under) expenditures	<u>(2,714,340)</u>	<u>(2,307,736)</u>	<u>229,420</u>	<u>2,537,156</u>
<u>Other financing sources (uses):</u>				
Transfers - in	972,000	644,221	574,324	(69,897)
Transfers - out	<u>(1,022,000)</u>	<u>(1,024,324)</u>	<u>(574,324)</u>	<u>450,000</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>(380,103)</u>	<u>-</u>	<u>380,103</u>
Net change in fund balance	(2,764,340)	(2,687,839)	229,420	2,917,259
Fund balance at beginning of year	6,622,115	6,622,115	6,622,115	-
Prior year encumbrances appropriated	418,621	418,621	418,621	-
Fund balance at end of year	<u>\$ 4,276,396</u>	<u>\$ 4,352,897</u>	<u>\$ 7,270,156</u>	<u>\$ 2,917,259</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Job and Family Services
Year ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues:</u>				
Intergovernmental	\$ 7,700,000	\$ 7,062,088	\$ 7,185,587	\$ 123,499
Other	551,000	551,000	692,924	141,924
Total revenues	<u>8,251,000</u>	<u>7,613,088</u>	<u>7,878,511</u>	<u>265,423</u>
<u>Expenditures:</u>				
Current:				
Human services	<u>8,820,898</u>	<u>9,089,186</u>	<u>8,708,666</u>	<u>380,520</u>
Excess of revenues over (under) expenditures	<u>(569,898)</u>	<u>(1,476,098)</u>	<u>(830,155)</u>	<u>645,943</u>
<u>Other financing sources (uses):</u>				
Transfers - in	398,149	398,149	418,059	19,910
Transfers - out	<u>(156,202)</u>	-	-	-
Total other financing sources (uses)	<u>241,947</u>	<u>398,149</u>	<u>418,059</u>	<u>19,910</u>
Net change in fund balance	(327,951)	(1,077,949)	(412,096)	665,853
Fund balance at beginning of year	263,953	263,953	263,953	-
Prior year encumbrances appropriated	<u>813,998</u>	<u>813,998</u>	<u>813,998</u>	-
Fund balance at end of year	<u>\$ 750,000</u>	<u>\$ 2</u>	<u>\$ 665,855</u>	<u>\$ 665,853</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Wayne County Care Center
Year ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues:</u>				
Property taxes	\$ 1,022,148	\$ 1,022,148	\$ 1,060,844	\$ 38,696
Charges for services	1,022,600	1,022,600	1,099,846	77,246
Intergovernmental	1,800,000	1,794,689	1,822,671	27,982
Other	4,000	4,000	8,288	4,288
Total revenues	<u>3,848,748</u>	<u>3,843,437</u>	<u>3,991,649</u>	<u>148,212</u>
<u>Expenditures:</u>				
Current:				
Human services	<u>4,128,399</u>	<u>4,253,675</u>	<u>3,997,397</u>	<u>256,278</u>
Excess of revenues over (under) expenditures	<u>(279,651)</u>	<u>(410,238)</u>	<u>(5,748)</u>	<u>404,490</u>
<u>Other financing sources (uses):</u>				
Transfers - out	<u>(397,453)</u>	<u>(272,177)</u>	<u>-</u>	<u>272,177</u>
Net change in fund balance	(677,104)	(682,415)	(5,748)	676,667
Fund balance at beginning of year	2,407,641	2,407,641	2,407,641	-
Prior year encumbrances appropriated	<u>135,212</u>	<u>135,212</u>	<u>135,212</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,865,749</u>	<u>\$ 1,860,438</u>	<u>\$ 2,537,105</u>	<u>\$ 676,667</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Children Services Board
Year ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues:</u>				
Property taxes	\$ 3,491,389	\$ 3,491,389	\$ 3,591,337	\$ 99,948
Charges for services	302,469	592,964	737,841	144,877
Intergovernmental	3,060,121	2,945,710	2,989,240	43,530
Rental income	-	-	362	362
Other	10,000	10,000	52,501	42,501
Total revenues	<u>6,863,979</u>	<u>7,040,063</u>	<u>7,371,281</u>	<u>331,218</u>
<u>Expenditures:</u>				
Current:				
Human services	<u>6,808,395</u>	<u>6,984,479</u>	<u>6,236,693</u>	<u>747,786</u>
Excess of revenues over (under) expenditures	<u>55,584</u>	<u>55,584</u>	<u>1,134,588</u>	<u>1,079,004</u>
<u>Other financing sources (uses):</u>				
Transfers - out	<u>(1,001,150)</u>	<u>(1,001,150)</u>	<u>-</u>	<u>1,001,150</u>
Net change in fund balance	(945,566)	(945,566)	1,134,588	2,080,154
Fund balance at beginning of year	501,738	501,738	501,738	-
Prior year encumbrances appropriated	<u>443,828</u>	<u>443,828</u>	<u>443,828</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,080,154</u>	<u>\$ 2,080,154</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2004

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Health Care Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and cash equivalents	\$ 1,071,703	\$ 1,678,470
Accounts	57,052	107,435
Due from other funds	2,814	-
Prepayments	3,463	-
Total current assets	<u>1,135,032</u>	<u>1,785,905</u>
Noncurrent assets:		
Capital assets:		
Land and construction in progress	749,541	-
Depreciable capital assets, net	4,380,738	-
Total noncurrent assets	<u>5,130,279</u>	<u>-</u>
Total assets	<u><u>6,265,311</u></u>	<u><u>1,785,905</u></u>
Liabilities:		
Current liabilities:		
Accounts payable	12,654	4,373
Accrued wages and benefits	8,203	881
Due to other governments	2,109	131
Accrued interest payable	6,669	-
Unearned revenue	-	488,169
Claims payable	-	450,471
Compensated absences	15,705	-
Revenue bonds payable	9,000	-
Total current liabilities	<u>54,340</u>	<u>944,025</u>
Long-term liabilities:		
Compensated absences	6,085	-
Revenue bonds payable, net of current portion	886,000	-
Total long-term liabilities	<u>892,085</u>	<u>-</u>
Total liabilities	<u>946,425</u>	<u>944,025</u>
Net assets:		
Invested in capital assets, net of related debt	4,235,279	-
Unrestricted	1,083,607	841,880
Total net assets	<u><u>\$ 5,318,886</u></u>	<u><u>\$ 841,880</u></u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenses and Changes in Fund Net Assets

Proprietary Funds

For the Year Ended December 31, 2004

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Health Care Internal Service Fund
Operating revenues:		
Charges for services	\$ 347,784	\$ 7,291,978
Other	22,261	-
Total operating revenues	<u>370,045</u>	<u>7,291,978</u>
Operating expenses:		
Personal services	201,243	1,012
Contract services	152,447	772,077
Materials and supplies	10,030	-
Depreciation	51,629	-
Claims	-	5,217,661
Other	23,311	1,273
Total operating expenses	<u>438,660</u>	<u>5,992,023</u>
Operating income/(loss)	(68,615)	1,299,955
Nonoperating revenues (expenses):		
Interest revenue	-	3,120
Interest expense	(6,669)	-
Total nonoperating revenues (expenses)	<u>(6,669)</u>	<u>3,120</u>
Income/(loss) before capital contributions and transfers	(75,284)	1,303,075
Capital contributions	1,281,249	-
Transfers in	136,475	-
Transfers out	(44,475)	-
Change in net assets	1,297,965	1,303,075
Net assets (deficit) at beginning of year	<u>4,020,921</u>	<u>(461,195)</u>
Net assets at end of year	<u>\$ 5,318,886</u>	<u>\$ 841,880</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2004

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Health Care Internal Service Fund
Cash flows from operating activities:		
Cash received from sales/service charges	\$ 321,441	\$ 7,215,852
Cash received from other operating revenue	19,447	-
Cash payments for personal services	(201,173)	-
Cash payments for contract services	(141,234)	-
Cash payments for materials and supplies	(17,049)	-
Cash payments for claims	-	(5,367,190)
Cash payments for administrative costs	-	(771,290)
Cash payments for other expenses	(22,373)	(1,273)
Net cash provided by (used for) operating activities	<u>(40,941)</u>	<u>1,076,099</u>
Cash flows from noncapital financing activities:		
Cash received from transfers in	136,475	-
Cash payments for transfers out	(44,475)	-
Net cash provided by noncapital financing activities	<u>92,000</u>	<u>-</u>
Cash flows from capital and related financing activities:		
Proceeds from sale of bonds	895,000	-
Acquisition of capital assets	(134,067)	-
Net cash provided by capital and related financing activities	<u>760,933</u>	<u>-</u>
Cash flows from investing activities:		
Cash received from interest	-	3,540
Net cash provided by investing activities	<u>-</u>	<u>3,540</u>
Net increase in cash and cash equivalents	811,992	1,079,639
Cash and cash equivalents at beginning of year	259,711	598,831
Cash and cash equivalents at end of year	<u>\$ 1,071,703</u>	<u>\$ 1,678,470</u>
Reconciliation of operating income/(loss) to net cash provided by (used for) operating activities:		
Operating income/(loss)	\$ (68,615)	\$ 1,299,955
Adjustments to reconcile operating income/(loss) to net cash provided by (used for) operating activities:		
Depreciation	51,629	-
Changes in assets and liabilities:		
(Increase) decrease in assets:		
Accounts receivable	(26,343)	(94,290)
Due from other funds	(2,814)	-
Prepayments	(127)	-
Increase (decrease) in liabilities:		
Accounts payable	5,132	4,373
Contracts payable	-	(3,586)
Accrued wages and benefits	1,538	881
Due to other governments	(567)	131
Unearned revenue	-	18,164
Claims payable	-	(149,529)
Compensated absences payable	(774)	-
Net cash provided by (used for) operating activities	<u>\$ (40,941)</u>	<u>\$ 1,076,099</u>

Non-Cash Transactions:

During 2004, the sanitary sewer district fund received \$1,281,249 in capital contributions from other funds.

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2004

	<u>Private Purpose Trust</u>	<u>Agency</u>
Assets:		
Equity in pooled cash and cash equivalents	\$ 213,370	\$ 9,472,582
Cash in segregated accounts	27,411	1,264,505
Receivables:		
Real estate and other taxes	-	94,256,010
Sales taxes	-	37,947
Accounts	-	12,157
Due from other governments	-	4,999,562
Total assets	<u>\$ 240,781</u>	<u>\$ 110,042,763</u>
Liabilities:		
Accounts payable	\$ 2,237	\$ 101,648
Accrued wages	-	15,338
Due to other governments	-	108,676,181
Undistributed monies	-	1,249,596
Total liabilities	<u>2,237</u>	<u>\$ 110,042,763</u>
Net assets:		
Held in trust for other purposes	<u>\$ 238,544</u>	

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Changes in Fiduciary Net Assets

Private Purpose Trust Funds

For the Year Ended December 31, 2004

	Private Purpose Trusts
Additions:	
Interest	\$ 2,297
Gifts and contributions	41,261
Other	73,952
Total additions	<u>117,510</u>
Deductions:	
Benefits	<u>63,480</u>
Total deductions	<u>63,480</u>
Change in net assets	54,030
Net assets at the beginning of the year	<u>184,514</u>
Net assets at the end of the year	<u><u>\$ 238,544</u></u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board ("FASB") Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to follow FASB guidance for business-type activities and proprietary funds issued after November 30, 1989.

The most significant of the County's accounting policies are described below.

A. Reporting Entity

The County's reporting entity has been defined in accordance with GASB Statement Nos. 14 and 39, "The Financial Reporting Entity" and "Determining Whether Certain Organizations Are Component Units". The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations' governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations' resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes.

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

DISCRETELY PRESENTED COMPONENT UNIT

Nick Amster Sheltered Workshop, Inc. ("Workshop") - The Workshop is a legally separate, nonprofit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Wayne County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of MRDD provides the Workshop staff, salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to mentally retarded or developmentally disabled adults of the County, the Workshop is reflected as a component unit of the County. It is reported separately to emphasize that it is legally separate from the County. Separately issued financial statements can be obtained from the Nick Amster Sheltered Workshop, Inc., Wooster, Ohio 44691.

Wayne County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

JOINT VENTURES WITHOUT EQUITY INTEREST

Wayne County Emergency Management Agency ("Agency") - The County participates in the Agency, which is a statutorily created political subdivision of the State of Ohio. The Agency is a joint venture among the County, three cities, twelve villages, and sixteen townships, all located wholly within the County. Of the nine-member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement.

Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2004, the County contributed \$21,498 to the Agency. Complete financial statements can be obtained from the Wayne County Emergency Management Agency, Wooster, Ohio 44691.

Multi-County Juvenile Attention Center ("Center") - The Center is jointly operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County's continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2004, the County contributed \$670,141 to the Center. Complete financial statements for the Center can be obtained from their administrative office on County Road 24 in Stryker, Ohio 43557.

Stark, Tuscarawas, and Wayne Joint Solid Waste Management District ("District") - The County participates in the District which is a statutorily created political subdivision of the State of Ohio. The District is a joint venture among Stark, Tuscarawas, and Wayne counties. The nine-member board consists of the three County Commissioners from each county. The degree of control exercised by any participating government is limited to its representation on the board. The District is responsible for the development of long-range plans for the disposal of solid waste. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2004, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

Multi-County Community Mental Health District ("District") - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, eight appointees of the Wayne County Commissioners, and two appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2004 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

Wayne County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

JOINTLY GOVERNED ORGANIZATIONS

Stark Regional Community Corrections Center ("S.R.C.C.C.") - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

Medway Drug Enforcement Agency ("Agency") - The Agency is an undercover investigative law enforcement agency, the objective of which, is to remove illegal drugs from the community. The Agency is controlled by and is responsible to the Medway Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor of the City of Brunswick, and a representative of each township and village within the County. The Governing Assembly consists of the County Prosecutor and the County Sheriff, the police chief of the City of Brunswick, and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility to the Agency. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency.

RELATED ORGANIZATIONS

The Wayne County Public Library ("Library") - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Library.

Wayne County Park District ("District") - The District Commissioners are appointed by the Probate Judge of the County. The District, established to create recreational areas for the residents of the County, hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own budgeting, taxing, and debt issuing authority. The District did not receive any funding from the County in 2004. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District.

Wayne Metropolitan Housing Authority ("Authority") - The Authority was created to assist low-income families and individuals with safe, decent and affordable housing opportunities as they strive to improve the quality of their lives. The Authority is made up of five Authority Commissioners who are appointed by judges, the County Commissioners, and two appointments by the Mayor of the City of Wooster. The Authority hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Authority nor is the Authority financially dependent on the County. The Authority serves as its own budgeting, taxing, and debt issuing authority. The Authority did not receive funding from the County in 2004.

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.

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent and custodian, but is not accountable as defined by GASB Statement No. 14; therefore, the operations of the following other governments have been excluded from the County's basic financial statements, but the funds held on behalf of these other governments in the County Treasury are included in the agency funds.

Wayne County 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. When information is provided relative to the component unit, it is specifically identified.

B. Basis of Presentation

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

Government-wide Financial Statements - The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

C. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Wayne County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

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

Motor Vehicle and Gas Tax - This fund accounts for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge maintenance, construction and improvements.

County Board of Mental Retardation and Developmentally Disabled (MRDD) - This fund accounts for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources include a countywide property tax levy and federal and state grants.

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

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

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

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

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

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

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

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

Fiduciary Funds - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust and agency funds. The private-purpose trust funds account for monies received in trust by the Children Services Board and the Wayne County Care Center (Care Center). Monies received by Children Services Board are to be used for expenditures not provided by programs of the primary government. Monies received by the Care Center represent monies held for deposit, which belong to the residents of the Care Center. The County's agency funds are mainly used for the collection and distribution of taxes, along with serving as the fiscal agent for the Wayne County District Board of Health, the Wayne County Soil and Water Conservation District, and the Wayne County Mental Health and Recovery Board.

D. Measurement Focus

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

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about the County finances and meets the cash flow needs of its proprietary activities.

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

E. Basis of Accounting

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

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

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

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 an accrual basis, revenue from sales taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 5). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2004, but which were levied to finance 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

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

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

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

F. Budgetary Process

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

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statement reflects 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 2004. 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 fiscal year and are not reappropriated.

Wayne County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Budgetary information for the Workshop and certain other funds is not reported because it is not included in the entity for which the "appropriated budget" is adopted and separate budgetary financial records are not maintained. The funds for which budgetary information is not presented are:

Airport Operations special revenue fund
Care Center Resident Trust private purpose trust fund

G. Cash and Investments

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

During fiscal year 2004, investments were limited to federal agency securities, a repurchase agreement, and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio).

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

The County has invested funds in STAR Ohio during fiscal year 2004. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the Securities Exchange Commission (SEC) as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2004.

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 2004 amounted to \$736,215, which includes \$625,784 assigned from other County funds.

The County has segregated bank accounts for monies held separately from the County's central bank account. These interest-bearing depository accounts are presented on the financial statements as "cash in segregated accounts" since they are not required to be deposited into the County treasury.

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

An analysis of the Treasurer's investment account at year-end is provided in Note 3.

H. Inventories of Materials and Supplies

On the government-wide financial statements, inventories are presented at cost on a first-in, first-out basis and are expensed when used.

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

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. The County’s infrastructure consists of roads, bridges, and culverts. 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. It is the policy of the County to not capitalize interest costs incurred as part of construction of governmental activities capital assets.

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

<u>Description</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
<i>Buildings and improvements</i>	<i>20-40 years</i>	<i>20-40 years</i>
<i>Equipment</i>	<i>4-10 years</i>	<i>5 years</i>
<i>Infrastructure</i>	<i>20-50 years</i>	<i>-</i>
<i>Sewer mains</i>	<i>-</i>	<i>50 years</i>

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

J. Compensated Absences

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

In accordance with the provisions of GASB Statement No. 16, “Accounting for Compensated Absences”, a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2004 by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the vesting method.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2004, 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

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

accumulated at the rate of 4.6 hours per 80 hours worked. Vacation and sick leave are accumulated on an hours worked basis. Vacation pay is vested after one year and sick pay upon eligibility for retirement. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee.

The entire compensated absences liability is reported on the government-wide financial statements.

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

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

L. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due.

M. Bond Issuance Costs

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

N. Interfund Transactions

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

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.

Wayne County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

O. Fund Balance Reserves and Designations

Reserved or designated fund balances indicate that a portion of fund balance is not available for current appropriation or use. The unreserved or undesignated portions of fund balance reflected in the governmental funds are available for use within the specific purposes of the funds.

The County reports amounts representing encumbrances outstanding, materials and supplies inventories, prepayments, and loans receivable as reservations of fund balance in the governmental funds. The County reports amounts set-aside by the County Commissioners for possible contingencies related to the sale of the landfill and future closure and post-closure care costs as a designation of fund balance in the governmental funds. See Note 20 for details.

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

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

R. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Restricted net assets, including "restricted for other purposes" reported on the statement of net assets represent amounts which limitations are imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes primarily include amounts to provide safety and general governmental services.

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

S. Estimates

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

NOTE 3 - EQUITY IN POOLED CASH AND INVESTMENTS

A. Primary Government

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

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer, by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's Investment Pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper for a period not to exceed 180 days and in an amount not to exceed twenty-five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed twenty five percent of the County's total average portfolio.

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

Wayne County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2004

Cash on Hand: At year-end, the County had \$13,916 in undeposited cash on hand which is included on the basic financial statements of the County as part of “Equity in pooled cash and cash equivalents.”

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, “Deposits With Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements”.

Deposits: At year-end, the carrying amount of the County’s deposits, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$24,360,145 and the bank balance, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$26,673,130. Of the bank balance:

1. \$1,258,926 was covered by federal depository insurance, covered by collateral held in the pledging bank’s trust department in the County’s name, or surety company bonds deposited with the County; and
2. \$25,414,204 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments: The County’s investments are required to be categorized to give an indication of the level of custodial credit risk assumed by the County at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County’s name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty’s trust department or agent in the County’s name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the County’s name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

<u>Categorized Investments</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Fair Value</u>
<i>Federal agency securities</i>	\$ 20,956,923	\$ -	\$ 20,834,523
<i>Repurchase agreement</i>	-	<u>121,000</u>	121,000
<i>Total</i>	<u>\$ 20,956,923</u>	<u>\$ 121,000</u>	
 <u>Noncategorized Investments</u>			
<i>Investment in STAR Ohio</i>			<u>1,723,905</u>
 <i>Total investments</i>			 <u>\$ 22,679,428</u>

B. Component Unit

At June 30, 2004, the carrying amount of the Workshop’s deposits was \$109,112 and the bank balance was \$133,008. The entire bank balance was covered by federal depository insurance. In addition, the Workshop maintains two money market accounts and a petty cash account totaling \$17,734 and \$50, respectively. These amounts have been included on the basic financial statements as a component of “Cash in segregated accounts”. At June 30, 2004, the Workshop had investments in corporate stock and U.S. Treasury Notes in the amount of \$218,833 and \$160,529, respectively. Investments are presented in the basic financial statements at fair market value. The corporate stock would be classified in Category 1 and the U.S. Treasury Notes would be classified in Category 3, according to GASB Statement No. 3. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation. The Workshop had \$1,000 in deposits on hand at June 30, 2004.

Wayne County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 4 - INTERFUND TRANSACTIONS

A. Interfund transfers

Interfund transfers for the year ended December 31, 2004, consisted of the following, as reported on the fund financial statements:

<i>Transfers to:</i>	<i>Transfers from:</i>				<i>Total</i>
	<i>General</i>	<i>Motor Vehicle and Gas Tax</i>	<i>Nonmajor Governmental</i>	<i>Business-type Sanitary Sewer District</i>	
<i>General</i>	\$ -	\$ -	\$ 56,828	\$ -	\$ 56,828
<i>Job and Family Services</i>	418,059	-	-	-	418,059
<i>Nonmajor governmental</i>	1,126,358	284,469	318,311	44,475	1,773,613
<i>Business-type:</i>					
<i>Sanitary Sewer District</i>	44,475	-	92,000	-	136,475
<i>Total</i>	<u>\$ 1,588,892</u>	<u>\$ 284,469</u>	<u>\$ 467,139</u>	<u>\$ 44,475</u>	<u>\$ 2,384,975</u>

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

B. Interfund balances

Due from/to other funds consisted of the following at December 31, 2004, as reported on the fund financial statements:

<i>Due to general fund from:</i>		<i>Due to children services board fund from:</i>	
<i>Job and family services fund</i>	\$ 1,751	<i>General fund</i>	\$ 2,207
<i>Wayne County Care Center fund</i>	305	<i>County board of MRDD fund</i>	8,555
<i>Children services board fund</i>	752	<i>Job and family services fund</i>	96,682
<i>Nonmajor governmental funds</i>	<u>31,201</u>	<i>Nonmajor governmental funds</i>	<u>7,922</u>
<i>Total due to general fund</i>	<u>\$ 34,009</u>	<i>Total due to children services board fund:</i>	<u>\$ 115,366</u>
<i>Due to job and family services fund from:</i>		<i>Due to nonmajor governmental funds from:</i>	
<i>General fund</i>	\$ 3,749	<i>Nonmajor governmental funds</i>	\$ 5,000
<i>Due to motor vehicle and gas tax fund from:</i>		<i>Due to sanitary sewer district fund from:</i>	
<i>Nonmajor governmental funds</i>	\$ 4,465	<i>Nonmajor governmental funds</i>	\$ 2,814

These 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, and (3) payments between funds are made.

NOTE 5 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the County. Real property taxes and public utility taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35% of appraised market value. Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at 88% of true value for taxable transmission and distribution property and 25% of true value for all other taxable property. Tangible personal property taxes attach as a lien and are levied on January 1 of the current year. Tangible personal property assessments are 25% of true value for capital assets and 23% of true value for inventory. The assessed value upon which the 2004 taxes were collected was \$2,007,643,059. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2004, was \$9.65 per \$1,000 of assessed valuation.

The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:

<i>Real Property</i>	
<i>Agricultural</i>	\$ 158,585,330
<i>Residential</i>	1,197,500,290
<i>Commercial/Industrial/Mineral</i>	325,165,110
<i>Tangible Personal Property</i>	256,771,579
<i>Public Utility</i>	
<i>Real</i>	573,970
<i>Personal</i>	<u>69,046,780</u>
<i>Total Assessed Value</i>	<u>\$ 2,007,643,059</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is due December 1 and the remainder payable June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The lien date is either December 31 or the end of their fiscal year (for incorporated businesses in operation more than one year). Since each business must file a return to the County Auditor, the tangible personal taxes are not known until all the returns are received.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

"Real estate and other taxes" receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of December 31 and real and public utility taxes which were measurable as of the year end.

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

Since the current levy is not intended to finance 2004 operations, the receivable is offset by a credit to "deferred revenue". The delinquent real, public utility and tangible personal property taxes that will become available to the County within the first sixty days of 2005 are shown as 2004 revenue; the remainder is shown as "deferred revenue". The eventual collection of significantly all real and public utility property taxes (both current and delinquent) is reasonably assured due to the County's ability to force foreclosure of the properties on which the taxes are levied.

NOTE 6 - RECEIVABLES

Receivables at December 31, 2004 consisted of taxes, accounts, intergovernmental grants and entitlements, accrued interest and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items of due from other governments reported in the basic financial statements follows:

Governmental Activities:	
<i>Local government</i>	\$ 1,089,067
<i>Local government revenue assistance</i>	211,945
<i>Homestead and rollback</i>	836,614
<i>Gasoline and excise tax</i>	3,097,239
<u><i>Other grant, subsidies and reimbursements:</i></u>	
<i>General fund</i>	150,413
<i>Motor vehicle and gas tax</i>	548
<i>County board of MRDD</i>	425,872
<i>Job and family services</i>	1,191,793
<i>Wayne County Care Center</i>	150,791
<i>Children services board</i>	398,385
<i>Hazardous materials</i>	290,129
<i>Bureau of support</i>	2,698
<i>Community development block grant (CDBG)</i>	41,375
<i>Litter control</i>	52,574
<i>CHIP Program</i>	53,218
<i>Juvenile accountability incentive block grant</i>	1,025
<i>Home arrest</i>	23,334
<i>County transportation</i>	28,662
<i>Airport improvement</i>	393,943
<i>Total</i>	<u>\$ 8,439,625</u>

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

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

NOTE 7 - CAPITAL ASSETS

Capital assets for governmental activities for the year ended December 31, 2004, was as follows:

Governmental Activities:	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 3,774,888	\$ 669,390	\$ -	\$ 4,444,278
Construction in progress	<u>9,247,600</u>	<u>2,303,504</u>	<u>(9,378,392)</u>	<u>2,172,712</u>
Total capital assets, not being depreciated	13,022,488	2,972,894	(9,378,392)	6,616,990
<i>Capital assets, being depreciated:</i>				
Buildings and improvements	32,368,933	9,159,785	-	41,528,718
Equipment	9,468,139	1,399,843	(466,559)	10,401,423
Infrastructure	<u>49,758,610</u>	<u>3,322,894</u>	<u>(1,204,517)</u>	<u>51,876,987</u>
Total capital assets, being depreciated	<u>91,595,682</u>	<u>13,882,522</u>	<u>(1,671,076)</u>	<u>103,807,128</u>
<i>Less: accumulated depreciation</i>				
Buildings and improvements	(13,685,364)	(716,925)	-	(14,402,289)
Equipment	(6,301,804)	(1,105,223)	402,151	(7,004,876)
Infrastructure	<u>(15,664,065)</u>	<u>(1,651,813)</u>	<u>-</u>	<u>(17,315,878)</u>
Total accumulated depreciation	(35,651,233)	(3,473,961)	402,151	(38,723,043)
Total capital assets being depreciated, net	<u>55,944,449</u>	<u>10,408,561</u>	<u>(1,268,925)</u>	<u>65,084,085</u>
Governmental activities capital assets, net	<u>\$ 68,966,937</u>	<u>\$ 13,381,455</u>	<u>\$ (10,647,317)</u>	<u>\$ 71,701,075</u>

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

<i>Governmental activities:</i>	
Legislative and executive	\$ 285,687
Judicial	148,901
Public safety	284,658
Public works	2,158,916
Health	638
Human services	551,485
Other	<u>43,676</u>
Total depreciation expense	<u>\$ 3,473,961</u>

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

Capital assets for business-type activities for the year ended December 31, 2004, was as follows:

Business-Type Activities:	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 535,468	\$ 80,006	\$ -	\$ 615,474
Construction in progress	<u>1,872,766</u>	<u>134,067</u>	<u>(1,872,766)</u>	<u>134,067</u>
Total capital assets, not being depreciated	2,408,234	214,073	(1,872,766)	749,541
<i>Capital assets, being depreciated:</i>				
Buildings and improvements	1,172,171	1,674,381	-	2,846,552
Equipment	99,846	-	-	99,846
Sewer mains	<u>906,413</u>	<u>1,399,628</u>	<u>-</u>	<u>2,306,041</u>
Total capital assets, being depreciated	<u>2,178,430</u>	<u>3,074,009</u>	<u>-</u>	<u>5,252,439</u>
<i>Less: accumulated depreciation:</i>				
Buildings and improvements	(530,239)	(28,910)	-	(559,149)
Equipment	(81,483)	(4,591)	-	(86,074)
Sewer mains	<u>(208,350)</u>	<u>(18,128)</u>	<u>-</u>	<u>(226,478)</u>
Total accumulated depreciation	<u>(820,072)</u>	<u>(51,629)</u>	<u>-</u>	<u>(871,701)</u>
Total capital assets being depreciated, net	<u>1,358,358</u>	<u>3,022,380</u>	<u>-</u>	<u>4,380,738</u>
Business-type activities capital assets, net	<u>\$ 3,766,592</u>	<u>\$ 3,236,453</u>	<u>\$ (1,872,766)</u>	<u>\$ 5,130,279</u>

During the year, the County acquired capital assets from two construction projects reported within a governmental capital projects fund. The assets were then transferred to the sanitary sewer business-type fund. This activity, in addition to other acquisitions and disposals, is reported as a decrease in the governmental activities and an increase in the business-type activities. In addition, a loss is reported as an expense in the statement of activities for governmental activities.

NOTE 8 - CAPITAL LEASES - LESSEE DISCLOSURE

During a prior year, the County entered into capitalized leases for the acquisition of two copiers. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases", which defines a capital lease as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reported as function expenditures on the budgetary statements.

Governmental activities capital assets consisting of equipment have been capitalized in the amount of \$39,515. This amount represents the present value of the minimum lease payments at the time of acquisition. A corresponding liability is recorded in the government-wide financial statements. Principal payments in fiscal year 2004 totaled \$2,136 in the general fund and \$4,174 in the Wayne County care center special revenue fund.

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2004:

<u>Year Ending December 31,</u>	<u>Amount</u>
2005	\$ 4,750
2006	<u>396</u>
Total	5,146
Less: amount representing interest	<u>(233)</u>
Present value of net minimum lease payments	<u>\$ 4,913</u>

NOTE 9 - COMPENSATED ABSENCES

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

Each employee of the County with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 240 hours upon retirement from the County. Each employee of the County Board of Mental Retardation and Developmental Disabilities with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 480 hours upon retirement from the County.

At December 31, 2004, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$1,815,318 and vested benefits for sick leave totaled \$530,739. These amounts represent the non-current portion of the vested benefits and are reported in the government-wide financial statements. For business-type activities, vested benefits for vacation leave and compensatory time totaled \$17,240 and \$4,550 vested benefits for sick leave. These amounts represent the current and non-current portion of the vested benefits and are reported as a liability of the fund from which the employee is paid. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

NOTE 10 - LONG-TERM OBLIGATIONS

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

	<i>Balance</i>		<i>Balance</i>		<i>Amounts Due</i>
	<i>1/1/2004</i>	<i>Additions</i>	<i>Reductions</i>	<i>12/31/2004</i>	<i>Within</i>
					<i>One Year</i>
Governmental Activities:					
<i>General obligation bonds:</i>					
<i>Sewer District</i>					
<i>Improvement bonds, 6.375%</i>	\$ 140,000	\$ -	\$ (35,000)	\$ 105,000	\$ 35,000
<i>1991 Human Services Building bonds, 5.50%</i>	722,500	-	(75,000)	647,500	77,500
<i>1992 Human Services Building bonds, 5.70%</i>	144,000	-	(16,000)	128,000	16,000
<i>2002 Engineering Facility Improvement bonds, 3.10%</i>	3,540,000	-	(130,000)	3,410,000	135,000
<i>2002 Justice Facility Improvement bonds, 3.10%</i>	<u>7,775,000</u>	<u>-</u>	<u>(285,000)</u>	<u>7,490,000</u>	<u>290,000</u>
<i>Total general obligation bonds</i>	<u>12,321,500</u>	<u>-</u>	<u>(541,000)</u>	<u>11,780,500</u>	<u>553,500</u>
<i>Other long-term obligations:</i>					
<i>OPWC loan, 0.0%</i>	43,558	-	(43,558)	-	-
<i>Compensated absences</i>	2,446,039	541,742	(641,724)	2,346,057	645,265
<i>Capital lease obligation</i>	<u>11,223</u>	<u>-</u>	<u>(6,310)</u>	<u>4,913</u>	<u>4,520</u>
<i>Total other long-term obligations</i>	<u>2,500,820</u>	<u>541,742</u>	<u>(691,592)</u>	<u>2,350,970</u>	<u>649,785</u>
<i>Total governmental activities, long-term obligations</i>	<u>\$ 14,822,320</u>	<u>\$ 541,742</u>	<u>\$ (1,232,592)</u>	<u>\$ 14,131,470</u>	<u>\$ 1,203,285</u>
Business-Type Activities:					
<i>2004 Sewer System Revenue bonds, 4.375%</i>	\$ -	\$ 895,000	\$ -	\$ 895,000	\$ 9,000
<i>Compensated absences</i>	<u>22,564</u>	<u>4,962</u>	<u>(5,736)</u>	<u>21,790</u>	<u>6,085</u>
	<u>\$ 22,564</u>	<u>\$ 899,962</u>	<u>\$ (5,736)</u>	<u>\$ 916,790</u>	<u>\$ 15,085</u>

General Obligation Bonds: The County issued bonds in the amount of \$720,000 for sewer improvements on December 1, 1987. These bonds mature on December 1, 2007. On December 1, 1991 and 1992, the County issued Human Services Building bonds in the amount of \$1,350,000 and \$320,000, respectively. These bonds both mature in fiscal year 2012. On June 19, 2002, the County issued bonds in the amount of \$3,600,000 for Engineering Facility improvements and \$7,900,000 to finance the Justice Facility improvements. These bonds mature in fiscal year 2022. General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. General obligation bonds are to be repaid from voted general property taxes and unvoted general property taxes to the extent other resources are not available. These revenues and the annual debt service payments are recorded in the debt retirement debt service fund. The human services building general obligation bonds are payable from unvoted property tax monies to the extent general government resources are not available to meet the annual debt service requirements. The resources provided for and the annual debt service requirements are accounted for in the debt retirement debt service fund.

Wayne County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Revenue Bonds: During 2004 the County issued revenue bonds in the amount of \$895,000. The proceeds are being 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 bonds were issued at an interest rate of 4.375% and will mature in June 2044 with user fee revenue of the sanitary sewer district fund.

OPWC Loan: The Ohio Public Works Commission loan financed the 1992 resurfacing of County Road 52. The \$163,348 loan has a term of 15 years, maturing on January 1, 2008, and is payable semiannually from the resources of the motor vehicle and gas tax special revenue fund. The resources are transferred to, and the repayment of the loan is accounted for in the debt retirement debt service fund. The balance of the loan was paid in full during 2004.

Compensated Absences: Sick leave and vacation benefits are presented net of actual increases and decreases because of the practicality of determining these values. The benefits will be paid from the fund from which the person is paid. In prior years, this fund has primarily been the general fund.

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2004, are as follows:

Year Ended	G.O. Bonds		Revenue Bonds		Total
	Principal	Interest	Principal	Interest	
2005	\$ 553,500	\$ 528,925	\$ 9,000	\$ 39,156	\$ 1,130,581
2006	573,500	507,428	9,000	38,763	1,128,691
2007	586,000	484,279	9,000	38,369	1,117,648
2008	568,500	460,037	10,000	37,975	1,076,512
2009	591,000	436,574	10,000	37,537	1,075,111
2010-2014	3,013,000	1,795,459	59,000	180,556	5,048,015
2015-2019	3,415,000	1,117,363	72,000	166,600	4,770,963
2020-2024	2,480,000	251,857	89,000	149,406	2,970,263
2025-2029	-	-	110,000	128,188	238,188
2030-2034	-	-	136,000	101,938	237,938
2035-2039	-	-	169,000	69,431	238,431
2040-2044	-	-	213,000	28,831	241,831
Total	<u>\$ 11,780,500</u>	<u>\$ 5,581,922</u>	<u>\$ 895,000</u>	<u>\$ 1,016,750</u>	<u>\$ 19,274,172</u>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1% of the total assessed valuation of the County.

The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to 3% of the first \$100,000,000 of the assessed valuation, plus 1 ½% of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 ½% of such valuation in excess of \$300,000,000. Based on this calculation, the County's legal debt margin was \$48,691,076 as of December 31, 2004.

NOTE 11 - NOTE PAYABLE

During 2004, the County issued a note in the amount of \$1,860,000. The proceeds are reported in a capital projects fund and are being used on the construction of the Kidron sanitary sewer project. The note is to be repaid during 2005 from the debt retirement debt service fund.

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

NOTE 12 - RISK MANAGEMENT

General Insurance: The County has entered into a contract with Arthur J. Gallagher & Co. to meet the needs of the County for general liability, property, auto, crime, forgery, employee liability, public officers liability, and boiler and machinery liability insurance. The County has also entered into liability contracts for various departments where the potential for monetary loss exists. These additional policies include: Frontier Insurance Company, social service professional liability; and CNA Insurance Company, care center professional liability. Coverage amounts and the cost of the policies vary based upon the degree of potential liability for each department.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of employee compensation. The rate is calculated based on accident history and administrative costs.

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

Health Care Self-Insurance: The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays all claims. The premiums paid into the health care self-insurance internal service fund by all other funds represent eighty percent of the entire premium with the remaining amount paid by the employees. The following plans were in effect for 2004 at the corresponding monthly premiums paid by the County:

	<u>Family</u>	<u>Single</u>
<i>PPO Plan</i>	\$ 778.10	\$ 353.35
<i>POS Plan</i>	686.05	301.98

An excess coverage insurance policy covers individual claims in excess of \$80,000 up to a maximum of \$1,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$650,031 reported in the health care internal service fund at December 31, 2004, is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by FASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims.

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family coverage range from \$301.98 to \$778.10. Changes in the fund's liability amount in 2004 and 2003 were:

<i>Year</i>	<i>Beginning of Year</i>	<i>Current Year</i>	<i>Claims</i>	<i>End of Year</i>
<u>Liability</u>	<u>Liability</u>	<u>Claims</u>	<u>Payments</u>	<u>Liability</u>
2004	\$600,000	\$5,217,661	(\$5,367,190)	\$450,471
2003	\$716,096	\$5,778,708	(\$5,894,804)	\$600,000

Wayne County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 13 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Ohio Public Employees Retirement System of Ohio (OPERS), a cost-sharing multiple-employer public employee retirement system created by the State of Ohio. OPERS administers three separate pension plans, the Traditional Pension Plan (TP), a cost-sharing multiple-employer defined benefit pension plan and the Member-Directed Plan (MD), which is a defined contribution plan in which the member invest both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The third plan is the Combined Plan (CO), which is a cost-sharing multiple-employer defined benefit pension plan. Employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Plan and Combined Plan. Members of the MD Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2003, member and employer contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Plan. The 2004 member contribution rates were 8.5% for members in classifications other than law enforcement and public safety. Members in the law enforcement classification, which consist of sheriffs, deputy sheriffs, and township police contributed at rate of 10.1%. Public safety division members contribute at 9%. The 2004 employer contribution rate for employees other than law enforcement and public safety division was 13.55%. For both law enforcement and public safety divisions the employer contribution rate was 16.70%. Total required employer contributions for all plans (TP, MD and CO) are equal to 100% of employer charges and must be extracted from the employer's records. The County's contributions to OPERS for the years ended December 31, 2004, 2003, and 2002 were \$2,429,993, \$3,660,310, and \$3,716,656 respectively; 92.45% has been contributed for 2004 and 100 percent for 2003 and 2002. \$276,311, representing the unpaid contribution for 2004, is recorded as a liability within the respective funds.

B. State Teachers Retirement System

Certified teachers employed by the school for the Mentally Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS Ohio issues a publicly available financial report that includes financial statements and required supplementary information for STRS Ohio. That report may be obtained by writing to the State Teachers Retirement System of Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090 or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor.

Wayne County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment.

The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001.

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

Plan members are required to contribute 9.3% of their annual covered salary (for the period January 1-June 30, 2004) and 10% (for the period July 1-December 31, 2004). The County is required to contribute 14%; 13% was the portion used to fund pension obligations. For fiscal year 2003, 9.5% was the portion used to fund pension obligations. Contribution rates are established by STRS Ohio Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2004, 2003 and 2002, were \$137,041, \$156,242, and \$142,905 respectively, 100% has been contributed for each year. For 2004, contributions to the Combined Plan were \$2,994 and \$0 to the DC Plan.

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

OPERS administers three separate pension plans, the Traditional Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO), all of which are described in Note 13. OPERS provides retirement, disability, survivor and post-retirement health care benefits to qualifying member of both the TP and MD Plans; however, health care benefits are not statutorily guaranteed. Member of the MD Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-retirement health care coverage, age and service retirees must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the Retirement System is considered an Other Post-employment Benefit (OPEB) as described in GASB Statement No. 12. "Disclosure of Information on Post employment Benefits other than Pension Benefits by State and Local Government Employers". A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2004 employer contribution rate for local government employers was 13.55% of covered payroll and 4.00% was the portion that was used to fund health care. For both the public safety and law enforcement divisions the 2004 employer rate was 16.70% of covered payroll and 4.00% was the portion used to fund health care.

Wayne County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2004

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to OPERS. The County's contribution actually made to fund post employment benefits was \$717,341.

OPEB are advanced-funded on an actuarially determined basis. An entry-age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability. All investments are carried at market value. For actual valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets annually. The investment assumption rate for 2003 (latest information available) was 8.00%. An annual increase of 4.00%, compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.00% base increase, were assumed to range from 0.50% to 6.30%. Health care costs were assumed to increase 4.00% annually.

At year-end 2004, the number of active contributing participants in the TP and CO Plans totaled 369,885. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$26.9 billion and \$16.4 billion, respectively. The actuarial value of the Retirement System's net assets available for OPEB at December 31, 2003 (latest information available) was \$10.5 billion.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

Under the HCPP, retirees eligible for health care coverage will be receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

B. State Teachers Retirement System of Ohio

The STRS of Ohio provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicaid Part B premiums. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the health care cost in the form of monthly premium.

Wayne County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The Ohio Revised Code grants authority to STRS Ohio to provide health care coverage to eligible benefit recipients, spouses and dependents. By Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14% of covered payroll. The Retirement Board currently allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For fiscal year end June 30, 2004 (latest information available), the Board allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. For fiscal year ended June 30, 2003, 4.5% of covered payroll was allocated to the fund. For the County this amount equaled \$9,789 during the 2004 fiscal year. The balance in the Health Care Reserve Fund for the STRS was \$3.1 billion at June 30, 2004 (latest information available). For the year ended June 30, 2004, the net health care costs paid by the STRS were \$268,739,000 and eligible benefit recipients totaled 11,853.

NOTE 15 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
3. In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to a reservation of fund balance for that portion of outstanding encumbrances not already recognized as payables (GAAP basis).

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:

	<i>Net Change in Fund Balances</i>					
	<i>General</i>	<i>Motor Vehicle and Gas Tax</i>	<i>County Board of MRDD</i>	<i>Job and Family Services</i>	<i>Wayne County Care Center</i>	<i>Children Services Board</i>
<i>GAAP basis</i>	\$ (668,377)	\$ (280,114)	\$ 713,883	\$ 413,970	\$ 5,257	\$ 1,676,955
<i>Net adjustment for revenue accruals</i>	(4,611)	(228,238)	390,054	38,374	151,222	(75,064)
<i>Net adjustment for expenditure accruals</i>	235,349	(4,923)	(508,279)	(8,887)	(7,123)	(76,191)
<i>Encumbrances (budget basis) outstanding at year end</i>	<u>(2,182,179)</u>	<u>(642,021)</u>	<u>(366,238)</u>	<u>(855,553)</u>	<u>(155,104)</u>	<u>(391,112)</u>
<i>Budget basis</i>	<u>\$ (2,619,818)</u>	<u>\$ (1,155,296)</u>	<u>\$ 229,420</u>	<u>\$ (412,096)</u>	<u>\$ (5,748)</u>	<u>\$ 1,134,588</u>

NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 2004, the County has three major construction projects that are commitments of the county building construction, airport improvement and Kidron sewer construction capital projects funds. A summary of the significant contractual commitments outstanding at December 31, 2004, follows:

<i>Project</i>	<i>Spent to Date</i>	<i>Remaining Commitment as of December 31, 2004</i>
<i>Bridge Construction Projects</i>	\$ 291,504	\$ 351,938
<i>Guardrail Replacement Project</i>	271,089	28,911
<i>Airport Improvements</i>	512,935	453,464
<i>Kidron Sanitary Sewer</i>	<u>1,026,249</u>	<u>4,046,395</u>
<i>Total contractual commitments</i>	<u>\$ 2,101,777</u>	<u>\$ 4,880,708</u>

The remaining commitment of the Municipal Court building project will be will be paid from the county building construction capital project funds with proceeds of the bonds issued in June 2002. The remaining commitments for the airport improvements will be paid from the airport improvement capital project fund with grant funding from the Federal Aviation Administration (FAA) and local funding. The remaining Kidron sanitary sewer commitments will be paid from the Kidron sewer construction capital project fund from CDBG and USDA (United States Department of Agriculture) grants.

NOTE 17 - CONTINGENT LIABILITIES

A. Grants

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

B. Litigation

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

NOTE 18 - RELATED PARTY TRANSACTION

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the basic financial statements. For the Workshop’s year ended June 30, 2004, the County’s contributions totaled \$4,188,758.

Wayne County, Ohio

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

NOTE 19 - CONDUIT DEBT OBLIGATIONS

The County has served as the issuer of two industrial revenue bonds totaling \$7,440,000, with an outstanding principal of \$1,651,438 as of December 31, 2004. The proceeds from the \$4,940,000 issue were used to acquire, construct, improve and equip nursing home facilities and the proceeds from the \$2,500,000 issue were used to acquire robotic and other equipment used by the manufacturer. The facilities make the principal and interest payments on the bonds. The industrial revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County, nor is the full faith and credit or taxing power of the County pledged to make repayment.

NOTE 20 - LANDFILL

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

During 1999, the County sold all remaining assets of the landfill, collected outstanding invoices from 1998 and began receiving royalties of \$0.70 on every ton dumped at the landfill. Royalties are expected to be received for a period of 5 to 8 years, on a total of approximately 800,000 tons, although the actual length of royalty receipts cannot be determined.

The County has established a designation for landfill contingencies, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2004, the balance of the designation for landfill contingencies was \$550,000.

NOTE 21 - OPERATING LEASES - LESSOR DISCLOSURE

The County leases land and building space under leases that are considered cancelable by either party. A summary of the cost and carrying value of each asset, and the amount of lease payments that came due during the period, including outstanding amounts is summarized below. Outstanding lease payments are reported as "Accounts receivable" within the basic financial statements.

<i>Leased Asset</i>	<i>Asset Cost</i>	<i>Accumulated Depreciation</i>	<i>Carrying Value</i>	<i>2004 Lease Payments Due</i>	<i>2004 Lease Payments Outstanding</i>
<i>Care Center land</i>	\$ 368	\$ -	\$ 368	\$ 7,200	\$ 1,200
<i>Care Center land</i>	222,419	-	222,419	60,940	40,294
<i>Care Center land</i>	352	-	352	-	-
<i>Administration building</i>	284,772	(98,068)	186,704	38,520	35,310
	<u>\$ 507,911</u>	<u>\$ (98,068)</u>	<u>\$ 409,843</u>	<u>\$ 106,660</u>	<u>\$ 76,804</u>

Wayne County, Ohio

Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 22 - FUND DEFICITS

As of December 31, 2004, six funds had deficit fund balances. These deficits were caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur. The following funds had deficits at year-end:

<u>Nonmajor Funds</u>	<u>Deficit</u>
<i>COPS program special revenue</i>	\$ 8,973
<i>CHIP program special revenue</i>	28,690
<i>Department of Justice special projects special revenue</i>	2,826
<i>County transportation grant special revenue</i>	8,838
<i>Federal bridge project capital project</i>	271,089
<i>Airport improvement capital project</i>	164,990

**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. The following are the nonmajor special revenue funds, which Wayne County operates:

Delinquent Real Estate Tax Assessment Collection Fund (DRETAC)

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

Real Estate Assessment

To account for state mandated 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.

Computerized Legal Research

To account for additional fees collected by the courts under Section 2303.201 of the Ohio Revised Code to be used for legal research and computer maintenance for the Law Library.

Victim's Assistance Trust

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

Youth Services Subsidy Grant

To account for revenue received from the State Department of Youth Services and used for placement of children, diversion programs for juvenile delinquents, work programs involving restitution, juvenile delinquency prevention and other related activities.

Dog and Kennel

To account for the dog warden's operations, financed by the sale of dog tags, kennel permits and fine collections. At year-end, the remaining balance of the dog and kennel fund is given to the Humane Society as compensation for the use of their facilities during the year.

Hazardous Materials

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

Bureau of Support

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

Community Development Block Grant (CDBG)

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

Ditch Maintenance

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

Cops Program

To account for federal grants used for expenditures incurred in providing policing patrolmen within the community.

Nonmajor Special Revenue Funds

Law Enforcement

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

Enforcement and Education

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

Indigent Driver Alcohol Treatment

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

Litter Control

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

Probation Services

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

Felony Delinquent Care and Custody

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

Recorder's Equipment

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

Solid Waste District Litter Grant

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

Local Emergency Planning

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

Narcotics Task Force

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

Other Nonmajor Special Revenue Funds

Pilot Probation Program

Certificate of Title Administration

CHIP Program

Court Computerization

Victim Witness Assistance Program

Home Arrest Grant

VOCA Grant

Juvenile Accountability Incentive Block Grant

Court Security Grant

Highway Safety Grant

Siren Project

Airport

Mediation Services

Municipal Court Probation

Department of Justice Special Projects

Employee Benefit Liability

Mt. Eaton Landfill

County Transportation Grant

Voter Registration Grant

Child Abuse Task Force

Truancy Grant

Nonmajor Capital Projects Funds

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

County Building Construction

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

Issue II

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

Justice Center Communications

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

Federal Bridge Project

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

Rails to Trails Project

To account for state grants to convert old railroad tracks into bike trails.

Airport Improvement

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

Burbank Sewer Construction

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

Kidron Sewer Construction

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

Wayne County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 5,432,202	\$ 829,599	\$ 4,411,612	\$ 10,673,413
Cash and cash equivalents:				
In segregated accounts	191,352	-	222,440	413,792
Receivables:				
Accounts	113,648	-	22,558	136,206
Due from other governments	493,015	-	393,943	886,958
Accrued interest	-	-	2,132	2,132
Due from other funds	-	-	5,000	5,000
Prepaid items	46,293	-	-	46,293
Materials and supplies inventory	28,966	-	-	28,966
Loans receivable	353,838	-	-	353,838
Total assets	<u>\$ 6,659,314</u>	<u>\$ 829,599</u>	<u>\$ 5,057,685</u>	<u>\$ 12,546,598</u>
Liabilities:				
Accounts payable	\$ 166,724	\$ 250	\$ 60,996	\$ 227,970
Contracts payable	294,887	-	1,161,154	1,456,041
Accrued wages and benefits	131,469	-	-	131,469
Due to other funds	46,937	-	4,465	51,402
Due to other governments	154,655	-	-	154,655
Deferred revenue	290,129	-	366,475	656,604
Total liabilities	<u>1,084,801</u>	<u>250</u>	<u>1,593,090</u>	<u>2,678,141</u>
Fund balance:				
Reserved for encumbrances	530,947	-	3,573,317	4,104,264
Reserved for materials and supplies inventory	28,966	-	-	28,966
Reserved for prepaid items	46,293	-	-	46,293
Reserved for loans	353,838	-	-	353,838
Unreserved:				
Undesignated, reported in:				
Special revenue funds	4,614,469	-	-	4,614,469
Debt service fund	-	829,349	-	829,349
Capital projects funds	-	-	(108,722)	(108,722)
Total fund balance	<u>5,574,513</u>	<u>829,349</u>	<u>3,464,595</u>	<u>9,868,457</u>
Total liabilities and fund balance	<u>\$ 6,659,314</u>	<u>\$ 829,599</u>	<u>\$ 5,057,685</u>	<u>\$ 12,546,598</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Charges for services	\$ 2,725,112	\$ -	\$ 92,944	\$ 2,818,056
Licenses and permits	425	-	-	425
Fines and forfeitures	207,756	-	-	207,756
Intergovernmental	4,319,572	-	3,030,319	7,349,891
Special assessments	1,984	-	-	1,984
Investment income	37,824	-	2,871	40,695
Rental income	-	117,090	155,558	272,648
Other	357,905	-	372,211	730,116
Total revenues	<u>7,650,578</u>	<u>117,090</u>	<u>3,653,903</u>	<u>11,421,571</u>
Expenditures:				
General government:				
Legislative and executive	1,691,150	-	-	1,691,150
Judicial	189,461	-	-	189,461
Public safety	1,373,692	-	-	1,373,692
Public works	422,873	-	391,118	813,991
Health	269,886	-	-	269,886
Human services	1,723,582	-	-	1,723,582
Economic development and assistance	711,183	-	-	711,183
Transportation	80,346	-	-	80,346
Urban redevelopment and housing	351,503	-	-	351,503
Other	118,645	1,300	-	119,945
Capital outlay	480,430	-	4,596,243	5,076,673
Debt service:				
Principal retirement	-	584,558	-	584,558
Interest and fiscal charges	-	549,063	-	549,063
Total expenditures	<u>7,412,751</u>	<u>1,134,921</u>	<u>4,987,361</u>	<u>13,535,033</u>
Excess of revenues over (under) expenditures	<u>237,827</u>	<u>(1,017,831)</u>	<u>(1,333,458)</u>	<u>(2,113,462)</u>
Other financing sources (uses):				
Proceeds of notes	-	-	1,860,000	1,860,000
Transfers in	179,343	974,270	620,000	1,773,613
Transfers out	(228,233)	-	(238,906)	(467,139)
Total other financing sources (uses)	<u>(48,890)</u>	<u>974,270</u>	<u>2,241,094</u>	<u>3,166,474</u>
Net change in fund balances	188,937	(43,561)	907,636	1,053,012
Fund balances at beginning of year	5,376,570	872,910	2,556,959	8,806,439
Increase in reserve for inventory	9,006	-	-	9,006
Fund balances at end of year	<u>\$ 5,574,513</u>	<u>\$ 829,349</u>	<u>\$ 3,464,595</u>	<u>\$ 9,868,457</u>

Wayne County, Ohio

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2004

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Computerized Legal Research	Victim's Assistance Trust
<u>Assets:</u>					
Equity in pooled cash and cash equivalents	\$ 322,358	\$ 777,541	\$ 79,076	\$ 5,558	\$ 4,273
Cash and cash equivalents:					
In segregated accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	326	-
Due from other governments	-	-	-	-	-
Prepaid items	1,387	6,429	-	-	-
Materials and supplies inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total assets	<u>\$ 323,745</u>	<u>\$ 783,970</u>	<u>\$ 79,076</u>	<u>\$ 5,884</u>	<u>\$ 4,273</u>
<u>Liabilities:</u>					
Accounts payable	\$ 18,438	\$ 232	\$ 3,791	\$ -	\$ -
Contracts payable	-	122,446	-	-	-
Accrued wages and benefits	6,360	23,820	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	1,333	6,399	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>26,131</u>	<u>152,897</u>	<u>3,791</u>	<u>-</u>	<u>-</u>
<u>Fund balance:</u>					
Reserved for encumbrances	9,629	128,159	979	-	-
Reserved for materials and supplies inventory	-	-	-	-	-
Reserved for prepaid items	1,387	6,429	-	-	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated, reported in:					
Special revenue funds	286,598	496,485	74,306	5,884	4,273
Total fund balance	<u>297,614</u>	<u>631,073</u>	<u>75,285</u>	<u>5,884</u>	<u>4,273</u>
Total liabilities and fund balance	<u>\$ 323,745</u>	<u>\$ 783,970</u>	<u>\$ 79,076</u>	<u>\$ 5,884</u>	<u>\$ 4,273</u>

<u>Youth Services Subsidy Grant</u>	<u>Dog and Kennel</u>	<u>Hazardous Materials</u>	<u>Bureau of Support</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Cops Program</u>
\$ 158,424	\$ 174,804	\$ 45,331	\$ 361,136	\$ 395,654	\$ 22,666	\$ -
-	-	-	8,876	-	-	-
-	12,386	-	26,861	-	-	-
-	-	290,129	2,698	41,375	-	-
-	958	-	27,137	-	-	-
-	-	-	17,768	-	-	-
-	-	-	-	353,838	-	-
<u>\$ 158,424</u>	<u>\$ 188,148</u>	<u>\$ 335,460</u>	<u>\$ 444,476</u>	<u>\$ 790,867</u>	<u>\$ 22,666</u>	<u>\$ -</u>
\$ 1,108	\$ 22,342	\$ 4,262	\$ 3,899	\$ 70	\$ -	\$ 8,973
37,652	-	-	-	118,689	-	-
-	3,318	379	58,710	-	-	-
-	-	-	12,609	23,498	-	-
-	869	92	15,536	-	-	-
-	-	290,129	-	-	-	-
<u>38,760</u>	<u>26,529</u>	<u>294,862</u>	<u>90,754</u>	<u>142,257</u>	<u>-</u>	<u>8,973</u>
-	4,688	7,250	156,074	21,605	-	-
-	-	-	17,768	-	-	-
-	958	-	27,137	-	-	-
-	-	-	-	353,838	-	-
<u>119,664</u>	<u>155,973</u>	<u>33,348</u>	<u>152,743</u>	<u>273,167</u>	<u>22,666</u>	<u>(8,973)</u>
<u>119,664</u>	<u>161,619</u>	<u>40,598</u>	<u>353,722</u>	<u>648,610</u>	<u>22,666</u>	<u>(8,973)</u>
<u>\$ 158,424</u>	<u>\$ 188,148</u>	<u>\$ 335,460</u>	<u>\$ 444,476</u>	<u>\$ 790,867</u>	<u>\$ 22,666</u>	<u>\$ -</u>

Wayne County, Ohio

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2004

	Law Enforcement	Enforcement and Education	Indigent Driver Alcohol Treatment	Litter Control	Probation Services
<u>Assets:</u>					
Equity in pooled cash and cash equivalents	\$ 25,427	\$ 8,944	\$ 82,117	\$ 46,399	\$ 24,880
Cash and cash equivalents:					
In segregated accounts	927	-	-	-	-
Receivables:					
Accounts	320	54	1,258	25	1,247
Due from other governments	-	-	-	52,574	-
Prepaid items	-	-	-	1,010	-
Materials and supplies inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total assets	<u>\$ 26,674</u>	<u>\$ 8,998</u>	<u>\$ 83,375</u>	<u>\$ 100,008</u>	<u>\$ 26,127</u>
<u>Liabilities:</u>					
Accounts payable	\$ -	\$ 5,334	\$ -	\$ 17,404	\$ 116
Contracts payable	-	-	-	-	-
Accrued wages and benefits	-	-	-	4,498	-
Due to other funds	-	-	-	2,814	-
Due to other governments	-	-	-	7,373	393
Deferred revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>5,334</u>	<u>-</u>	<u>32,089</u>	<u>509</u>
<u>Fund balance:</u>					
Reserved for encumbrances	-	-	-	11,217	827
Reserved for materials and supplies inventory	-	-	-	-	-
Reserved for prepaid items	-	-	-	1,010	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated, reported in:					
Special revenue funds	26,674	3,664	83,375	55,692	24,791
Total fund balance	<u>26,674</u>	<u>3,664</u>	<u>83,375</u>	<u>67,919</u>	<u>25,618</u>
Total liabilities and fund balance	<u>\$ 26,674</u>	<u>\$ 8,998</u>	<u>\$ 83,375</u>	<u>\$ 100,008</u>	<u>\$ 26,127</u>

Felony Delinquent Care and Custody	Recorder's Equipment	Solid Waste District Litter Grant	Local Emergency Planning	Narcotics Task Force	Pilot Probation Program	Certificate of Title Administration
\$ 274,820	\$ 106,111	\$ 20,163	\$ 1,756	\$ 15,934	\$ 45,509	\$ 372,002
-	-	-	-	-	-	-
-	1,436	-	-	-	-	28,952
-	-	-	-	-	-	-
-	-	695	-	868	1,007	4,104
-	-	-	-	-	-	11,198
-	-	-	-	-	-	-
<u>\$ 274,820</u>	<u>\$ 107,547</u>	<u>\$ 20,858</u>	<u>\$ 1,756</u>	<u>\$ 16,802</u>	<u>\$ 46,516</u>	<u>\$ 416,256</u>
\$ 13,464	\$ -	\$ 2,859	\$ -	\$ -	\$ 4,158	\$ 1,227
-	16,100	-	-	-	-	-
-	-	2,524	-	2,352	5,326	11,772
7,922	-	-	-	-	-	94
-	-	765	-	635	32,696	3,064
-	-	-	-	-	-	-
<u>21,386</u>	<u>16,100</u>	<u>6,148</u>	<u>-</u>	<u>2,987</u>	<u>42,180</u>	<u>16,157</u>
2,241	22,709	3,145	-	-	2,502	4,994
-	-	-	-	-	-	11,198
-	-	695	-	868	1,007	4,104
-	-	-	-	-	-	-
<u>251,193</u>	<u>68,738</u>	<u>10,870</u>	<u>1,756</u>	<u>12,947</u>	<u>827</u>	<u>379,803</u>
<u>253,434</u>	<u>91,447</u>	<u>14,710</u>	<u>1,756</u>	<u>13,815</u>	<u>4,336</u>	<u>400,099</u>
<u>\$ 274,820</u>	<u>\$ 107,547</u>	<u>\$ 20,858</u>	<u>\$ 1,756</u>	<u>\$ 16,802</u>	<u>\$ 46,516</u>	<u>\$ 416,256</u>

Wayne County, Ohio

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2004

	CHIP Program	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant
<u>Assets:</u>					
Equity in pooled cash and cash equivalents	\$ -	\$ 324,548	\$ 60,504	\$ 18,240	\$ 14,443
Cash and cash equivalents:					
In segregated accounts	-	-	-	-	-
Receivables:					
Accounts	-	8,276	-	-	-
Due from other governments	53,218	-	-	23,334	-
Prepaid items	-	683	1,005	1,010	-
Materials and supplies inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total assets	<u>\$ 53,218</u>	<u>\$ 333,507</u>	<u>\$ 61,509</u>	<u>\$ 42,584</u>	<u>\$ 14,443</u>
<u>Liabilities:</u>					
Accounts payable	\$ 750	\$ 2,279	\$ 6,906	\$ -	\$ 2,450
Contracts payable	-	-	-	-	-
Accrued wages and benefits	-	1,578	6,971	3,861	-
Due to other funds	-	-	-	-	-
Due to other governments	81,158	404	1,839	576	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>81,908</u>	<u>4,261</u>	<u>15,716</u>	<u>4,437</u>	<u>2,450</u>
<u>Fund balance:</u>					
Reserved for encumbrances	61,894	25,978	-	-	8,400
Reserved for materials and supplies inventory	-	-	-	-	-
Reserved for prepaid items	-	683	1,005	1,010	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated, reported in:					
Special revenue funds	(90,584)	302,585	44,788	37,137	3,593
Total fund balance	<u>(28,690)</u>	<u>329,246</u>	<u>45,793</u>	<u>38,147</u>	<u>11,993</u>
Total liabilities and fund balance	<u>\$ 53,218</u>	<u>\$ 333,507</u>	<u>\$ 61,509</u>	<u>\$ 42,584</u>	<u>\$ 14,443</u>

Juvenile Accountability Incentive Block Grant	Court Security Grant	Highway Safety Grant	Siren Project	Airport	Mediation Services	Municipal Court Probation
\$ 17,377	\$ 1,841	\$ -	\$ -	\$ -	\$ 72,362	\$ 281,669
-	-	-	-	181,549	-	-
-	-	-	-	-	4,768	17,140
1,025	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 18,402</u>	<u>\$ 1,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,549</u>	<u>\$ 77,130</u>	<u>\$ 298,809</u>
\$ 3,750	\$ -	\$ -	\$ -	\$ -	\$ 1,575	\$ 1,011
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,523
-	-	-	-	-	-	-
<u>3,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,575</u>	<u>2,534</u>
-	1,468	-	-	-	18,375	161
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>14,652</u>	<u>373</u>	<u>-</u>	<u>-</u>	<u>181,549</u>	<u>57,180</u>	<u>296,114</u>
<u>14,652</u>	<u>1,841</u>	<u>-</u>	<u>-</u>	<u>181,549</u>	<u>75,555</u>	<u>296,275</u>
<u>\$ 18,402</u>	<u>\$ 1,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,549</u>	<u>\$ 77,130</u>	<u>\$ 298,809</u>

Wayne County, Ohio

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2004

	Department of Justice Special Projects	Employee Benefit Liability	Mt. Eaton Landfill	County Transportation Grant
<u>Assets:</u>				
Equity in pooled cash and cash equivalents	\$ -	\$ 805,713	\$ 419,457	\$ -
Cash and cash equivalents:				
In segregated accounts	-	-	-	-
Receivables:				
Accounts	-	-	10,599	-
Due from other governments	-	-	-	28,662
Prepaid items	-	-	-	-
Materials and supplies inventory	-	-	-	-
Loans receivable	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 805,713</u>	<u>\$ 430,056</u>	<u>\$ 28,662</u>
 <u>Liabilities:</u>				
Accounts payable	\$ 2,826	\$ -	\$ -	\$ 37,500
Contracts payable	-	-	-	-
Accrued wages and benefits	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>2,826</u>	<u>-</u>	<u>-</u>	<u>37,500</u>
 <u>Fund balance:</u>				
Reserved for encumbrances	23,294	-	10,155	-
Reserved for materials and supplies inventory	-	-	-	-
Reserved for prepaid items	-	-	-	-
Reserved for loans	-	-	-	-
Unreserved:				
Undesignated, reported in:				
Special revenue funds	(26,120)	805,713	419,901	(8,838)
Total fund balance	<u>(2,826)</u>	<u>805,713</u>	<u>430,056</u>	<u>(8,838)</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 805,713</u>	<u>\$ 430,056</u>	<u>\$ 28,662</u>

Voter Registration Grant	Child Abuse Task Force	Truancy Grant	Total Nonmajor Special Revenue Funds
\$ 29,362	\$ 15,803	\$ -	\$ 5,432,202
-	-	-	191,352
-	-	-	113,648
-	-	-	493,015
-	-	-	46,293
-	-	-	28,966
-	-	-	353,838
<u>\$ 29,362</u>	<u>\$ 15,803</u>	<u>\$ -</u>	<u>\$ 6,659,314</u>
\$ -	\$ -	\$ -	\$ 166,724
-	-	-	294,887
-	-	-	131,469
-	-	-	46,937
-	-	-	154,655
-	-	-	290,129
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,084,801</u>
-	5,203	-	530,947
-	-	-	28,966
-	-	-	46,293
-	-	-	353,838
<u>29,362</u>	<u>10,600</u>	<u>-</u>	<u>4,614,469</u>
<u>29,362</u>	<u>15,803</u>	<u>-</u>	<u>5,574,513</u>
<u>\$ 29,362</u>	<u>\$ 15,803</u>	<u>\$ -</u>	<u>\$ 6,659,314</u>

Wayne County, Ohio
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Fiscal Year Ended December 31, 2004

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Computerized Legal Research	Victim's Assistance Trust
<u>Revenues:</u>					
Charges for services	\$ 163,670	\$ 918,026	\$ 15,800	\$ 4,431	\$ -
Licenses and permits	-	425	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Special assessment	-	-	-	-	-
Investment income	-	-	-	-	-
Other	9,336	151,283	-	-	3,475
Total revenues	<u>173,006</u>	<u>1,069,734</u>	<u>15,800</u>	<u>4,431</u>	<u>3,475</u>
<u>Expenditures:</u>					
Current:					
General government:					
Legislative and executive	209,571	1,054,058	-	-	-
Judicial	-	-	19,175	-	-
Public safety	-	-	-	-	5,217
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Transportation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>209,571</u>	<u>1,054,058</u>	<u>19,175</u>	<u>-</u>	<u>5,217</u>
Excess of revenues over (under) expenditures	<u>(36,565)</u>	<u>15,676</u>	<u>(3,375)</u>	<u>4,431</u>	<u>(1,742)</u>
<u>Other financing sources (uses):</u>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(10)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>-</u>
Net change in fund balances	(36,565)	15,676	(3,375)	4,421	(1,742)
Fund balances (deficit) at beginning of year	334,179	615,397	78,660	1,463	6,015
Increase (decrease) in reserve for inventory	-	-	-	-	-
Fund balances (deficit) at end of year	<u>\$ 297,614</u>	<u>\$ 631,073</u>	<u>\$ 75,285</u>	<u>\$ 5,884</u>	<u>\$ 4,273</u>

<u>Youth Services Subsidy Grant</u>	<u>Dog and Kennel</u>	<u>Hazardous Materials</u>	<u>Bureau of Support</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Cops Program</u>
\$ -	\$ 222,232	\$ 2,207	\$ 268,610	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	816	-	-	-	-	-
183,017	-	46,946	1,478,080	640,392	-	10,000
-	-	-	-	-	1,984	-
-	-	-	-	31,007	-	-
-	18,872	-	10,647	21,656	-	-
<u>183,017</u>	<u>241,920</u>	<u>49,153</u>	<u>1,757,337</u>	<u>693,055</u>	<u>1,984</u>	<u>10,000</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
177,415	-	-	-	-	-	18,973
-	-	-	-	-	-	-
-	189,213	80,673	-	-	-	-
-	-	-	1,723,582	-	-	-
-	-	-	-	711,183	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	137,641	-	-
<u>177,415</u>	<u>189,213</u>	<u>80,673</u>	<u>1,723,582</u>	<u>848,824</u>	<u>-</u>	<u>18,973</u>
<u>5,602</u>	<u>52,707</u>	<u>(31,520)</u>	<u>33,755</u>	<u>(155,769)</u>	<u>1,984</u>	<u>(8,973)</u>
-	-	24,290	-	-	-	-
-	-	-	-	(100,000)	-	-
-	-	24,290	-	(100,000)	-	-
5,602	52,707	(7,230)	33,755	(255,769)	1,984	(8,973)
114,062	108,912	47,828	307,385	904,379	20,682	-
-	-	-	12,582	-	-	-
<u>\$ 119,664</u>	<u>\$ 161,619</u>	<u>\$ 40,598</u>	<u>\$ 353,722</u>	<u>\$ 648,610</u>	<u>\$ 22,666</u>	<u>\$ (8,973)</u>

(Continued)

Wayne County, Ohio
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Fiscal Year Ended December 31, 2004

	Law Enforcement	Enforcement and Education	Indigent Driver Alcohol Treatment	Litter Control	Probation Services
<u>Revenues:</u>					
Charges for services	\$ -	\$ -	\$ 112	\$ -	\$ 17,980
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	1,197	29,470	-	-
Intergovernmental	-	-	-	315,097	-
Special assessment	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	18,973	-
Total revenues	<u>-</u>	<u>1,197</u>	<u>29,582</u>	<u>334,070</u>	<u>17,980</u>
<u>Expenditures:</u>					
Current:					
General government:					
Legislative and executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	1,541	5,334	80,000	-	5,232
Public works	-	-	-	320,108	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Transportation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	22,932	-
Total expenditures	<u>1,541</u>	<u>5,334</u>	<u>80,000</u>	<u>343,040</u>	<u>5,232</u>
Excess of revenues over (under) expenditures	<u>(1,541)</u>	<u>(4,137)</u>	<u>(50,418)</u>	<u>(8,970)</u>	<u>12,748</u>
<u>Other financing sources (uses):</u>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,541)	(4,137)	(50,418)	(8,970)	12,748
Fund balances (deficit) at beginning of year	28,215	7,801	133,793	76,889	12,870
Increase (decrease) in reserve for inventory	-	-	-	-	-
Fund balances (deficit) at end of year	<u>\$ 26,674</u>	<u>\$ 3,664</u>	<u>\$ 83,375</u>	<u>\$ 67,919</u>	<u>\$ 25,618</u>

<u>Felony Delinquent Care and Custody</u>	<u>Recorder's Equipment</u>	<u>Solid Waste District Litter Grant</u>	<u>Local Emergency Planning</u>	<u>Narcotics Task Force</u>	<u>Pilot Probation Program</u>	<u>Certificate of Title Administration</u>
\$ -	\$ 94,274	\$ -	\$ -	\$ -	\$ -	\$ 404,685
-	-	-	-	-	-	-
-	-	-	-	-	-	-
167,801	-	76,342	26,046	57,024	152,632	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>167,801</u>	<u>94,274</u>	<u>76,342</u>	<u>26,046</u>	<u>57,024</u>	<u>152,632</u>	<u>404,685</u>
-	87,291	-	-	-	-	304,568
-	-	-	-	-	-	-
124,131	-	-	2,819	56,836	183,104	-
-	-	85,017	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>124,131</u>	<u>87,291</u>	<u>85,017</u>	<u>2,819</u>	<u>56,836</u>	<u>183,104</u>	<u>304,568</u>
<u>43,670</u>	<u>6,983</u>	<u>(8,675)</u>	<u>23,227</u>	<u>188</u>	<u>(30,472)</u>	<u>100,117</u>
-	-	-	-	-	-	-
-	-	-	(24,290)	-	-	-
-	-	-	(24,290)	-	-	-
43,670	6,983	(8,675)	(1,063)	188	(30,472)	100,117
209,764	84,464	23,385	2,819	13,627	34,808	303,558
-	-	-	-	-	-	(3,576)
<u>\$ 253,434</u>	<u>\$ 91,447</u>	<u>\$ 14,710</u>	<u>\$ 1,756</u>	<u>\$ 13,815</u>	<u>\$ 4,336</u>	<u>\$ 400,099</u>

(Continued)

Wayne County, Ohio
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Fiscal Year Ended December 31, 2004

	CHIP Program	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant
<u>Revenues:</u>					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	176,273	-	-	-
Intergovernmental	329,737	-	127,093	116,096	18,000
Special assessment	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>329,737</u>	<u>176,273</u>	<u>127,093</u>	<u>116,096</u>	<u>18,000</u>
<u>Expenditures:</u>					
Current:					
General government:					
Legislative and executive	-	-	-	-	-
Judicial	-	168,864	-	-	-
Public safety	-	-	183,681	95,983	26,286
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Transportation	-	-	-	-	-
Urban redevelopment and housing	351,503	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>351,503</u>	<u>168,864</u>	<u>183,681</u>	<u>95,983</u>	<u>26,286</u>
Excess of revenues over (under) expenditures	<u>(21,766)</u>	<u>7,409</u>	<u>(56,588)</u>	<u>20,113</u>	<u>(8,286)</u>
<u>Other financing sources (uses):</u>					
Transfers in	-	9	52,766	705	6,000
Transfers out	-	(6,139)	-	-	-
Total other financing sources	<u>-</u>	<u>(6,130)</u>	<u>52,766</u>	<u>705</u>	<u>6,000</u>
Net change in fund balances	(21,766)	1,279	(3,822)	20,818	(2,286)
Fund balances (deficit) at beginning of year	(6,924)	327,967	49,615	17,329	14,279
Increase (decrease) in reserve for inventory	-	-	-	-	-
Fund balances (deficit) at end of year	<u>\$ (28,690)</u>	<u>\$ 329,246</u>	<u>\$ 45,793</u>	<u>\$ 38,147</u>	<u>\$ 11,993</u>

Juvenile Accountability Incentive Block Grant	Court Security Grant	Highway Safety Grant	Siren Project	Airport	Mediation Services	Municipal Court Probation
\$ -	\$ -	\$ -	\$ 22,318	\$ 122,855	\$ 61,190	\$ 223,779
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,406	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	6,817	-	-
-	-	-	-	28,206	-	-
<u>15,406</u>	<u>-</u>	<u>-</u>	<u>22,318</u>	<u>157,878</u>	<u>61,190</u>	<u>223,779</u>
-	-	-	-	-	-	-
-	1,422	-	-	-	-	-
17,992	-	-	22,318	-	50,578	33,009
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	118,645	-	-
-	-	-	-	-	-	-
<u>17,992</u>	<u>1,422</u>	<u>-</u>	<u>22,318</u>	<u>118,645</u>	<u>50,578</u>	<u>33,009</u>
<u>(2,586)</u>	<u>(1,422)</u>	<u>-</u>	<u>-</u>	<u>39,233</u>	<u>10,612</u>	<u>190,770</u>
1,667	-	-	-	93,906	-	-
-	-	(3,530)	-	-	-	(44,264)
<u>1,667</u>	<u>-</u>	<u>(3,530)</u>	<u>-</u>	<u>93,906</u>	<u>-</u>	<u>(44,264)</u>
(919)	(1,422)	(3,530)	-	133,139	10,612	146,506
15,571	3,263	3,530	-	48,410	64,943	149,769
-	-	-	-	-	-	-
<u>\$ 14,652</u>	<u>\$ 1,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,549</u>	<u>\$ 75,555</u>	<u>\$ 296,275</u>

(Continued)

Wayne County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended December 31, 2004

	Department of Justice Special Projects	Employee Benefit Liability	Mt. Eaton Landfill	County Transportation Grant
<u>Revenues:</u>				
Charges for services	\$ -	\$ -	\$ -	\$ 71,508
Licenses and permits	-	-		
Fines and forfeitures	-	-	-	-
Intergovernmental	559,863	-	-	-
Special assessment	-	-	-	-
Investment income	-	-	-	-
Other	-	-	89,715	-
Total revenues	<u>559,863</u>	<u>-</u>	<u>89,715</u>	<u>71,508</u>
<u>Expenditures:</u>				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	246,893	-	-	-
Public works	-	-	17,748	-
Health	-	-	-	-
Human services				
Economic development and assistance	-	-	-	-
Transportation	-	-	-	80,346
Urban redevelopment and housing	-	-	-	-
Other	-	-	-	-
Capital outlay	319,857	-	-	-
Total expenditures	<u>566,750</u>	<u>-</u>	<u>17,748</u>	<u>80,346</u>
Excess of revenues over (under) expenditures	<u>(6,887)</u>	<u>-</u>	<u>71,967</u>	<u>(8,838)</u>
<u>Other financing sources (uses):</u>				
Transfers in	-	-	-	-
Transfers out	-	-	(50,000)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
Net change in fund balances	(6,887)	-	21,967	(8,838)
Fund balances (deficit) at beginning of year	4,061	805,713	408,089	-
Increase (decrease) in reserve for inventory	-	-	-	-
Fund balances (deficit) at end of year	<u>\$ (2,826)</u>	<u>\$ 805,713</u>	<u>\$ 430,056</u>	<u>\$ (8,838)</u>

Voter Registration Grant	Child Abuse Task Force	Truancy Grant	Total Nonmajor Special Revenue Funds
\$ 65,024	\$ 31,411	\$ 15,000	\$ 2,725,112
	-	-	425
-	-	-	207,756
-	-	-	4,319,572
-	-	-	1,984
-	-	-	37,824
-	5,742	-	357,905
<u>65,024</u>	<u>37,153</u>	<u>15,000</u>	<u>7,650,578</u>
35,662	-	-	1,691,150
-	-	-	189,461
-	21,350	15,000	1,373,692
-	-	-	422,873
-	-	-	269,886
-	-	-	1,723,582
-	-	-	711,183
-	-	-	80,346
-	-	-	351,503
-	-	-	118,645
-	-	-	480,430
<u>35,662</u>	<u>21,350</u>	<u>15,000</u>	<u>7,412,751</u>
<u>29,362</u>	<u>15,803</u>	<u>-</u>	<u>237,827</u>
-	-	-	179,343
-	-	-	(228,233)
-	-	-	(48,890)
29,362	15,803	-	188,937
-	-	-	5,376,570
-	-	-	9,006
<u>\$ 29,362</u>	<u>\$ 15,803</u>	<u>\$ -</u>	<u>\$ 5,574,513</u>

Wayne County, Ohio
 Combining Balance Sheet
 Nonmajor Capital Projects Funds
 December 31, 2004

	<u>County Building Construction</u>	<u>Issue II</u>	<u>Justice Center Communications</u>	<u>Federal Bridge Project</u>	<u>Rails To Trails Project</u>
Assets:					
Equity in pooled cash and cash equivalents	\$ 2,592,593	\$ 84,859	\$ 124,746	\$ -	\$ -
Cash and cash equivalents:					
In segregated accounts	-	-	-	-	-
Receivables:					
Accounts	22,558	-	-	-	-
Due from other governments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 2,615,151</u>	<u>\$ 84,859</u>	<u>\$ 124,746</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities:					
Accounts payable	\$ 28,506	\$ -	\$ -	\$ -	\$ -
Contracts payable	104,263	78,425	-	266,624	-
Due to other funds	-	-	-	4,465	-
Deferred revenue	<u>20,647</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>153,416</u>	<u>78,425</u>	<u>-</u>	<u>271,089</u>	<u>-</u>
Fund balance:					
Reserved for encumbrances	121,514	349,616	4,187	17,055	-
Unreserved:					
Capital projects funds	<u>2,340,221</u>	<u>(343,182)</u>	<u>120,559</u>	<u>(288,144)</u>	<u>-</u>
Total fund balance	<u>2,461,735</u>	<u>6,434</u>	<u>124,746</u>	<u>(271,089)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 2,615,151</u>	<u>\$ 84,859</u>	<u>\$ 124,746</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Airport Improvement</u>	<u>Burbank Sewer Construction</u>	<u>Kidron Sewer Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 25,270	\$ 168,135	\$ 1,416,009	\$ 4,411,612
222,440	-	-	222,440
-	-	-	22,558
393,943	-	-	393,943
2,132	-	-	2,132
-	5,000	-	5,000
<u>\$ 643,785</u>	<u>\$ 173,135</u>	<u>\$ 1,416,009</u>	<u>\$ 5,057,685</u>
\$ 647	\$ 16,485	\$ 15,358	\$ 60,996
462,300	-	249,542	1,161,154
-	-	-	4,465
345,828	-	-	366,475
<u>808,775</u>	<u>16,485</u>	<u>264,900</u>	<u>1,593,090</u>
420,061	39,849	2,621,035	3,573,317
(585,051)	116,801	(1,469,926)	(108,722)
(164,990)	156,650	1,151,109	3,464,595
<u>\$ 643,785</u>	<u>\$ 173,135</u>	<u>\$ 1,416,009</u>	<u>\$ 5,057,685</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Capital Projects Funds
December 31, 2004

	County Building Construction	Issue II	Justice Center Communications	Federal Bridge Project	Rails To Trails Project
Revenues:					
Charges for services	\$ 6,522	\$ -	\$ 20,422	\$ -	\$ -
Intergovernmental	-	440,587	-	304,296	-
Investment income	-	-	-	-	-
Rental income	155,558	-	-	-	-
Other	137,211	-	-	-	-
Total revenues	<u>299,291</u>	<u>440,587</u>	<u>20,422</u>	<u>304,296</u>	<u>-</u>
Expenditures:					
Current:					
Public works	243,081	-	-	35,729	-
Capital outlay	329,671	434,153	813	539,656	-
Total expenditures	<u>572,752</u>	<u>434,153</u>	<u>813</u>	<u>575,385</u>	<u>-</u>
Excess of revenues under expenditures	<u>(273,461)</u>	<u>6,434</u>	<u>19,609</u>	<u>(271,089)</u>	<u>-</u>
Other financing sources (uses):					
Proceeds of notes	-	-	-	-	-
Transfers in	420,000	-	-	-	-
Transfers out	(8,000)	-	-	-	(3,000)
Total other financing sources	<u>412,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,000)</u>
Net change in fund balances	138,539	6,434	19,609	(271,089)	(3,000)
Fund balances at beginning of year	<u>2,323,196</u>	<u>-</u>	<u>105,137</u>	<u>-</u>	<u>3,000</u>
Fund balances at end of year	<u>\$ 2,461,735</u>	<u>\$ 6,434</u>	<u>\$ 124,746</u>	<u>\$ (271,089)</u>	<u>\$ -</u>

<u>Airport Improvement</u>	<u>Burbank Sewer Construction</u>	<u>Kidron Sewer Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ -	\$ -	\$ 66,000	\$ 92,944
666,951	1,473,847	144,638	3,030,319
2,871	-	-	2,871
-	-	-	155,558
-	235,000	-	372,211
<u>669,822</u>	<u>1,708,847</u>	<u>210,638</u>	<u>3,653,903</u>
5,291	107,017	-	391,118
1,195,245	1,070,450	1,026,255	4,596,243
<u>1,200,536</u>	<u>1,177,467</u>	<u>1,026,255</u>	<u>4,987,361</u>
<u>(530,714)</u>	<u>531,380</u>	<u>(815,617)</u>	<u>(1,333,458)</u>
-	-	1,860,000	1,860,000
-	100,000	100,000	620,000
(93,906)	(134,000)	-	(238,906)
<u>(93,906)</u>	<u>(34,000)</u>	<u>1,960,000</u>	<u>2,241,094</u>
(624,620)	497,380	1,144,383	907,636
459,630	(340,730)	6,726	2,556,959
<u>\$ (164,990)</u>	<u>\$ 156,650</u>	<u>\$ 1,151,109</u>	<u>\$ 3,464,595</u>

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

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
General Fund
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Property taxes	\$ 3,687,745	\$ 3,531,121	\$ (156,624)
Sales taxes	7,443,900	8,073,508	629,608
Charges for services	4,172,389	4,448,930	276,541
Licenses and permits	278,500	362,405	83,905
Fines and forfeitures	260,000	297,413	37,413
Intergovernmental	3,035,755	3,259,785	224,030
Investment income	850,000	896,658	46,658
Rental income	100,000	184,450	84,450
Other	838,500	1,093,875	255,375
Total revenues	<u>20,666,789</u>	<u>22,148,145</u>	<u>1,481,356</u>
<u>Expenditures:</u>			
Current:			
General government:			
Legislative and executive			
Commissioners			
Personal services	573,926	564,875	9,051
Contractual services	17,787	17,300	487
Materials and supplies	5,801	4,003	1,798
Other	21,840	14,882	6,958
Total commissioners	<u>619,354</u>	<u>601,060</u>	<u>18,294</u>
Microfilm			
Personal services	152,567	151,987	580
Contractual services	20,601	15,623	4,978
Materials and supplies	96,200	78,864	17,336
Other	300	-	300
Total microfilm	<u>269,668</u>	<u>246,474</u>	<u>23,194</u>
Auditor			
Personal services	364,524	349,930	14,594
Contractual services	64,425	58,300	6,125
Materials and supplies	14,510	14,452	58
Other	49,631	49,398	233
Total auditor	<u>493,090</u>	<u>472,080</u>	<u>21,010</u>
Treasurer			
Personal services	217,715	208,690	9,025
Contractual services	22,168	21,781	387
Materials and supplies	12,688	10,996	1,692
Capital outlay	320	251	69
Other	8,274	6,328	1,946
Total treasurer	<u>261,165</u>	<u>248,046</u>	<u>13,119</u>

(Continued)

Wayne County, OhioSchedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
General Fund
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor			
Personal services	674,863	672,898	1,965
Materials and supplies	8,327	8,205	122
Other	59,959	59,876	83
Total prosecutor	<u>743,149</u>	<u>740,979</u>	<u>2,170</u>
Deputy Registrar			
Personal services	241,540	209,803	31,737
Contractual services	556	300	256
Materials and supplies	1,841	1,558	283
Capital outlay	1,000	-	1,000
Other	100,719	63,567	37,152
Total registrar	<u>345,656</u>	<u>275,228</u>	<u>70,428</u>
Data processing			
Personal services	44,134	43,657	477
Contractual services	78,748	78,749	(1)
Materials and supplies	14,786	14,580	206
Other	3,000	3,000	-
Total data processing	<u>140,668</u>	<u>139,986</u>	<u>682</u>
Planning commission			
Personal services	211,559	211,297	262
Contractual services	9,362	9,275	87
Materials and supplies	525	514	11
Capital outlay	425	400	25
Other	235,678	235,045	633
Total planning commission	<u>457,549</u>	<u>456,531</u>	<u>1,018</u>
Board of elections			
Personal services	306,390	304,837	1,553
Contractual services	25,270	24,759	511
Materials and supplies	48,203	37,305	10,898
Other	21,071	19,284	1,787
Total board of elections	<u>400,934</u>	<u>386,185</u>	<u>14,749</u>
Recorder			
Personal services	188,656	179,502	9,154
Contractual services	6,700	201	6,499
Materials and supplies	1,717	1,124	593
Other	5,042	4,165	877
Total recorder	<u>202,115</u>	<u>184,992</u>	<u>17,123</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget (Non-GAAP) and Actual
 General Fund
 Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and operations			
Personal services	198,714	198,712	2
Contractual services	1,180,272	1,033,482	146,790
Materials and supplies	133,480	117,274	16,206
Other	373,403	322,158	51,245
Total maintenance and operations	1,885,869	1,671,626	214,243
Board of revisions			
Other	9,932	5,679	4,253
Buildings and grounds			
Capital outlay	446,442	281,439	165,003
Real estate property taxes			
Other	25,000	18,714	6,286
Insurance and pensions			
Personal services	1,504,825	1,490,401	14,424
Contractual services	948,846	857,231	91,615
Other	9,400	6,943	2,457
Total insurance and pensions	2,463,071	2,354,575	108,496
Professional services			
Contractual services	95,228	93,000	2,228
Total general government-legislative and executive	8,858,890	8,176,594	682,296
General government:			
Judicial			
Common pleas court			
Personal services	422,660	416,098	6,562
Contractual services	84,463	77,393	7,070
Materials and supplies	2,643	1,525	1,118
Capital outlay	424	-	424
Other	11,137	8,778	2,359
Total common pleas court	521,327	503,794	17,533
Juvenile court			
Personal services	351,431	349,982	1,449
Contractual services	149,011	146,505	2,506
Materials and supplies	1,104	1,000	104
Capital outlay	791	500	291
Other	21,071	18,480	2,591
Total juvenile court	523,408	516,467	6,941

(Continued)

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
General Fund
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate court			
Personal services	148,188	148,091	97
Contractual services	2,173	1,842	331
Materials and supplies	16,480	16,475	5
Capital outlay	1,000	1,000	-
Other	12,142	11,990	152
Total probate court	<u>179,983</u>	<u>179,398</u>	<u>585</u>
Clerk of courts			
Personal services	778,165	769,105	9,060
Contractual services	6,836	6,138	698
Materials and supplies	20,887	20,763	124
Other	5,653	4,930	723
Total clerk of courts	<u>811,541</u>	<u>800,936</u>	<u>10,605</u>
Municipal courts			
Personal services	822,178	816,990	5,188
Contractual services	22,281	21,538	743
Materials and supplies	5,711	5,711	-
Other	38,317	37,391	926
Total municipal courts	<u>888,487</u>	<u>881,630</u>	<u>6,857</u>
Public defender			
Personal services	332,240	331,751	489
Contractual services	16,141	14,374	1,767
Materials and supplies	7,051	6,829	222
Capital outlay	1,970	1,914	56
Other	17,709	14,803	2,906
Total public defender	<u>375,111</u>	<u>369,671</u>	<u>5,440</u>
Law library			
Personal services	<u>33,420</u>	<u>33,280</u>	<u>140</u>
District court of appeals			
Other	<u>63,000</u>	<u>59,505</u>	<u>3,495</u>
Jury commission			
Personal services	9,799	9,790	9
Materials and supplies	5,200	4,914	286
Total jury commission	<u>14,999</u>	<u>14,704</u>	<u>295</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
General Fund
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult probation			
Personal services	130,694	130,241	453
Contractual services	5,046	2,990	2,056
Other	2,334	2,035	299
Total probation	138,074	135,266	2,808
Juvenile probation			
Personal services	392,106	389,423	2,683
Contractual services	468	450	18
Other	222,999	220,646	2,353
Total juvenile probation	615,573	610,519	5,054
Total general government-judicial	4,164,923	4,105,170	59,753
Total general government	13,023,813	12,281,764	742,049
Public safety			
Justice center			
Personal services	912,838	898,386	14,452
Contractual services	322,678	322,480	198
Materials and supplies	19,340	18,864	476
Capital outlay	3,800	800	3,000
Other	5,945	4,558	1,387
Total justice center	1,264,601	1,245,088	19,513
Coroner			
Personal services	72,365	71,634	731
Contractual services	25,610	25,116	494
Materials and supplies	1,920	822	1,098
Capital outlay	300	-	300
Other	4,178	3,969	209
Total coroner	104,373	101,541	2,832
Home arrest			
Personal services	93,252	93,182	70
Contractual services	90,755	56,112	34,643
Total home arrest	184,007	149,294	34,713
Sheriff			
Personal services	3,680,034	3,516,297	163,737
Contractual services	125,870	119,278	6,592
Materials and supplies	266,679	262,956	3,723
Capital Outlay	400	-	400
Other	196,837	186,089	10,748
Total sheriff	4,269,820	4,084,620	185,200

(Continued)

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget (Non-GAAP) and Actual
 General Fund
 Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building regulation			
Personal services	293,892	286,982	6,910
Contractual services	500	148	352
Materials and supplies	1,712	1,142	570
Other	30,299	28,545	1,754
Total building regulation	326,403	316,817	9,586
Disaster services			
Personal services	125,648	123,765	1,883
Contractual services	5,171	5,168	3
Materials and supplies	2,740	2,632	108
Other	15,585	14,926	659
Total disaster services	149,144	146,491	2,653
Detention home			
Contractual services	1,791,768	1,791,767	1
911 system			
Contractual services	113,441	25,660	87,781
Sheriff's policing rotary			
Personal services	196,579	180,525	16,054
Capital Outlay	27,620	-	27,620
Other	127,158	82,282	44,876
Total Sheriff's policing rotary	351,357	262,807	88,550
Pay to stay facility			
Personal services	126,212	124,799	1,413
Contractual services	322,094	318,469	3,625
Materials and supplies	2,700	2,683	17
Capital outlay	455	437	18
Other	723	548	175
Total pay to stay facility	452,184	446,936	5,248
Total public safety	9,007,098	8,571,021	436,077
Public works			
Engineer			
Personal services	147,253	147,137	116
Contractual services	4,500	1,000	3,500
Materials and supplies	3,200	3,200	-
Capital outlay	750	694	56
Other	1,700	285	1,415
Total engineer	157,403	152,316	5,087
Total public works	157,403	152,316	5,087

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
General Fund
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Health			
Commissioners			
Contractual services	25,403	24,315	1,088
TB hospital			
Contractual services	2,561	1,249	1,312
Vital statistics			
Contractual services	3,000	2,187	813
Other health			
Other	178,207	178,207	-
Total health	209,171	205,958	3,213
Human services			
Soldiers relief			
Personal services	84,890	82,548	2,342
Contractual services	7,900	5,425	2,475
Materials and supplies	6,910	5,377	1,533
Capital outlay	19,738	16,140	3,598
Other	535,789	444,319	91,470
Total solders relief	655,227	553,809	101,418
Veterans services			
Personal services	173,880	165,401	8,479
Other	94,087	83,129	10,958
Total veterans services	267,967	248,530	19,437
Other charity			
Other	457	454	3
Total human services	923,651	802,793	120,858
Conservation and recreation			
Airport			
Capital outlay	88,425	74,440	13,985
Other	132,204	109,000	23,204
Total airport	220,629	183,440	37,189
Historical society			
Other	30,000	30,000	-
Total conservation and recreation	250,629	213,440	37,189

(Continued)

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
General Fund
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other			
Agriculture			
Other	501,800	501,069	731
Unclaimed monies			
Other	123,146	34,806	88,340
Mt. Eaton landfill trust			
Other	550,000	150,000	400,000
Miscellaneous			
Contractual services	298,312	241,974	56,338
Other	315,972	83,388	232,584
Total miscellaneous	614,284	325,362	288,922
Total other	1,789,230	1,011,237	777,993
Total expenditures	25,360,995	23,238,529	2,122,466
Excess of revenues over (under) expenditures	(4,694,206)	(1,090,384)	3,603,822
<u>Other financing sources (uses):</u>			
Sale of capital assets	-	2,630	2,630
Transfers - in	110,000	138,741	28,741
Transfers - out	(1,892,533)	(1,670,805)	221,728
Total other financing sources (uses)	(1,782,533)	(1,529,434)	253,099
Net change in fund balance	(6,476,739)	(2,619,818)	3,856,921
Fund balance at beginning of year	5,559,121	5,559,121	-
Prior year encumbrances appropriated	917,621	917,621	-
Fund balance at end of year	\$ 3	\$ 3,856,924	\$ 3,856,921

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Motor Vehicle and Gas Tax
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Sales taxes	\$ 1,150,000	\$ 1,193,958	\$ 43,958
Charges for services	10,500	16,473	5,973
Fines and forfeitures	140,000	122,603	(17,397)
Intergovernmental	5,100,000	5,312,372	212,372
Other	48,900	93,532	44,632
Total revenues	6,449,400	6,738,938	289,538
<u>Expenditures:</u>			
Current:			
Public works			
Personal services	2,594,009	2,308,390	285,619
Contractual services	2,790,944	2,626,378	164,566
Materials and supplies	1,520,871	1,487,882	32,989
Capital outlay	485,524	465,711	19,813
Other	749,987	721,404	28,583
Total expenditures	8,141,335	7,609,765	531,570
Excess of revenues over (under) expenditures	(1,691,935)	(870,827)	821,108
<u>Other financing sources (uses):</u>			
Transfers - out	(285,000)	(284,469)	531
Net change in fund balance	(1,976,935)	(1,155,296)	821,639
Fund balance at beginning of year	895,062	895,062	-
Prior year encumbrances appropriated	1,081,873	1,081,873	-
Fund balance at end of year	\$ -	\$ 821,639	\$ 821,639

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
County Board of MRDD
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Property taxes	\$ 6,049,077	\$ 6,286,611	\$ 237,534
Charges for services	73,971	58,404	(15,567)
Intergovernmental	4,186,228	4,540,887	354,659
Investment income	400	709	309
Other	6,045	75,394	69,349
Total revenues	<u>10,315,721</u>	<u>10,962,005</u>	<u>646,284</u>
<u>Expenditures:</u>			
Current:			
Human services			
Personal services	7,734,300	6,864,621	869,679
Contractual services	2,591,309	2,163,427	427,882
Materials and supplies	280,317	275,583	4,734
Capital outlay	356,710	154,611	202,099
Other	1,660,821	1,274,343	386,478
Total expenditures	<u>12,623,457</u>	<u>10,732,585</u>	<u>1,890,872</u>
Excess of revenues over (under) expenditures	<u>(2,307,736)</u>	<u>229,420</u>	<u>2,537,156</u>
<u>Other financing sources (uses):</u>			
Transfers - in	644,221	574,324	(69,897)
Transfers - out	(1,024,324)	(574,324)	450,000
Total other financing sources (uses)	<u>(380,103)</u>	<u>-</u>	<u>380,103</u>
Net change in fund balance	(2,687,839)	229,420	2,917,259
Fund balance at beginning of year	6,622,115	6,622,115	-
Prior year encumbrances appropriated	418,621	418,621	-
Fund balance at end of year	<u>\$ 4,352,897</u>	<u>\$ 7,270,156</u>	<u>\$ 2,917,259</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Job and Family Services
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 7,062,088	\$ 7,185,587	\$ 123,499
Other	551,000	692,924	141,924
Total revenues	<u>7,613,088</u>	<u>7,878,511</u>	<u>265,423</u>
<u>Expenditures:</u>			
Current:			
General government:			
Human services			
Personal services	2,438,837	2,421,374	17,463
Contractual services	5,531,350	5,292,852	238,498
Materials and supplies	109,093	107,023	2,070
Capital outlay	120,001	120,001	-
Other	889,905	767,416	122,489
Total expenditures	<u>9,089,186</u>	<u>8,708,666</u>	<u>380,520</u>
Excess of revenues over (under) expenditures	<u>(1,476,098)</u>	<u>(830,155)</u>	<u>645,943</u>
<u>Other financing sources (uses):</u>			
Transfers - in	<u>398,149</u>	<u>418,059</u>	<u>19,910</u>
Net change in fund balance	(1,077,949)	(412,096)	665,853
Fund balance at beginning of year	263,953	263,953	-
Prior year encumbrances appropriated	813,998	813,998	-
Fund balance at end of year	<u>\$ 2</u>	<u>\$ 665,855</u>	<u>\$ 665,853</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Wayne County Care Center
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Property taxes	\$ 1,022,148	\$ 1,060,844	\$ 38,696
Charges for services	1,022,600	1,099,846	77,246
Intergovernmental	1,794,689	1,822,671	27,982
Other	4,000	8,288	4,288
Total revenues	<u>3,843,437</u>	<u>3,991,649</u>	<u>148,212</u>
<u>Expenditures:</u>			
Current:			
Human services			
Personal services	3,246,177	3,166,641	79,536
Contractual services	406,271	358,474	47,797
Materials and supplies	519,700	436,913	82,787
Capital outlay	38,409	35,026	3,383
Other	43,118	343	42,775
Total expenditures	<u>4,253,675</u>	<u>3,997,397</u>	<u>256,278</u>
Excess of revenues over (under) expenditures	<u>(410,238)</u>	<u>(5,748)</u>	<u>404,490</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(272,177)</u>	<u>-</u>	<u>272,177</u>
Net change in fund balance	(682,415)	(5,748)	676,667
Fund balance at beginning of year	2,407,641	2,407,641	-
Prior year encumbrances appropriated	135,212	135,212	-
Fund balance at end of year	<u>\$ 1,860,438</u>	<u>\$ 2,537,105</u>	<u>\$ 676,667</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Children Services Board
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Property taxes	\$ 3,491,389	\$ 3,591,337	\$ 99,948
Charges for services	592,964	737,841	144,877
Intergovernmental	2,945,710	2,989,240	43,530
Investment income	-	362	362
Other	10,000	52,501	42,501
Total revenues	<u>7,040,063</u>	<u>7,371,281</u>	<u>331,218</u>
<u>Expenditures:</u>			
Current:			
Human services			
Personal services	2,694,658	2,559,860	134,798
Contractual services	3,964,996	3,396,041	568,955
Materials and supplies	58,320	42,385	15,935
Capital outlay	40,422	21,000	19,422
Other	226,083	217,407	8,676
Total expenditures	<u>6,984,479</u>	<u>6,236,693</u>	<u>747,786</u>
Excess of revenues over (under) expenditures	<u>55,584</u>	<u>1,134,588</u>	<u>1,079,004</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(1,001,150)</u>	<u>-</u>	<u>1,001,150</u>
Net change in fund balance	(945,566)	1,134,588	2,080,154
Fund balance at beginning of year	501,738	501,738	-
Prior year encumbrances appropriated	443,828	443,828	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 2,080,154</u>	<u>\$ 2,080,154</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Delinquent Real Estate Tax Assessment Collection
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 110,000	\$ 163,670	\$ 53,670
Other	-	9,336	9,336
Total revenues	<u>110,000</u>	<u>173,006</u>	<u>63,006</u>
<u>Expenditures:</u>			
Current:			
General government:			
Legislative and executive			
Personal services	97,830	85,434	12,396
Contractual services	12,371	9,000	3,371
Materials and supplies	9,083	2,136	6,947
Capital outlay	4,367	1,439	2,928
Other	200,997	109,870	91,127
Total expenditures	<u>324,648</u>	<u>207,879</u>	<u>116,769</u>
Excess of revenues over (under) expenditures	<u>(214,648)</u>	<u>(34,873)</u>	<u>179,775</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(126,027)</u>	<u>-</u>	<u>126,027</u>
Net change in fund balance	(340,675)	(34,873)	305,802
Fund balance at beginning of year	328,967	328,967	-
Prior year encumbrances appropriated	11,708	11,708	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 305,802</u>	<u>\$ 305,802</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Real Estate Assessment
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 850,000	\$ 918,026	\$ 68,026
Licenses and permits	5,000	435	(4,565)
Other	6,500	151,283	144,783
Total revenues	861,500	1,069,744	208,244
<u>Expenditures:</u>			
Current:			
General government:			
Legislative and executive			
Personal services	614,356	569,354	45,002
Contractual services	536,073	513,119	22,954
Materials and supplies	21,883	12,493	9,390
Other	152,407	93,392	59,015
Total expenditures	1,324,719	1,188,358	136,361
Excess of revenues over (under) expenditures	(463,219)	(118,614)	344,605
<u>Other financing sources (uses):</u>			
Transfers - out	(182,100)	-	182,100
Net change in fund balance	(645,319)	(118,614)	526,705
Fund balance at beginning of year	531,747	531,747	-
Prior year encumbrances appropriated	113,572	113,572	-
Fund balance at end of year	\$ -	\$ 526,705	\$ 526,705

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Indigent Guardianship
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 14,000	\$ 15,800	\$ 1,800
<u>Expenditures:</u>			
Current:			
General government:			
Judicial			
Other	94,842	22,337	72,505
Net change in fund balance	(80,842)	(6,537)	74,305
Fund balance at beginning of year	73,594	73,594	-
Prior year encumbrances appropriated	7,248	7,248	-
Fund balance at end of year	\$ -	\$ 74,305	\$ 74,305

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Computerized Legal Research
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 3,001	\$ 4,470	\$ 1,469
<u>Expenditures:</u>			
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	3,001	4,470	1,469
<u>Other financing sources (uses):</u>			
Transfers - out	(4,099)	(10)	4,089
Net change in fund balance	(1,098)	4,460	5,558
Fund balance at beginning of year	1,098	1,098	-
Fund balance at end of year	\$ -	\$ 5,558	\$ 5,558

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Victims Assistance Trust
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Other	\$ 300	\$ 3,475	\$ 3,175
<u>Expenditures:</u>			
Current:			
Public safety			
Other	6,315	5,217	1,098
Net change in fund balance	(6,015)	(1,742)	4,273
Fund balance at beginning of year	4,366	4,366	-
Prior year encumbrances appropriated	1,649	1,649	-
Fund balance at end of year	\$ -	\$ 4,273	\$ 4,273

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Youth Services Subsidy Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 183,017	\$ 183,017	\$ -
<u>Expenditures:</u>			
Current:			
Public safety			
Contractual services	303,750	154,139	149,611
Materials and supplies	9,185	1,472	7,713
Total expenditures	312,935	155,611	157,324
Net change in fund balance	(129,918)	27,406	157,324
Fund balance at beginning of year	115,881	115,881	-
Prior year encumbrances appropriated	14,037	14,037	-
Fund balance at end of year	\$ -	\$ 157,324	\$ 157,324

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Dog and Kennel
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 200,001	\$ 220,284	\$ 20,283
Fines and forfeitures	500	816	316
Other	12,500	18,822	6,322
Total revenues	<u>213,001</u>	<u>239,922</u>	<u>26,921</u>
<u>Expenditures:</u>			
Current:			
Health			
Personal services	76,750	71,049	5,701
Contractual services	93,500	89,764	3,736
Materials and supplies	18,608	6,440	12,168
Capital outlay	35,800	1,000	34,800
Other	31,731	27,299	4,432
Total expenditures	<u>256,389</u>	<u>195,552</u>	<u>60,837</u>
Excess of revenues over (under) expenditures	<u>(43,388)</u>	<u>44,370</u>	<u>87,758</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(60,016)</u>	<u>-</u>	<u>60,016</u>
Net change in fund balance	(103,404)	44,370	147,774
Fund balance at beginning of year	97,965	97,965	-
Prior year encumbrances appropriated	5,439	5,439	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 147,774</u>	<u>\$ 147,774</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Hazardous Materials
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 2,208	\$ 2,207	\$ (1)
Intergovernmental	46,946	46,946	-
Total revenues	<u>49,154</u>	<u>49,153</u>	<u>(1)</u>
<u>Expenditures:</u>			
Current:			
Health			
Personal services	7,783	7,428	355
Contractual services	115,896	78,169	37,727
Total expenditures	<u>123,679</u>	<u>85,597</u>	<u>38,082</u>
Excess of revenues over (under) expenditures	<u>(74,525)</u>	<u>(36,444)</u>	<u>38,081</u>
<u>Other financing sources (uses):</u>			
Transfers - in	24,290	24,290	-
Net change in fund balance	(50,235)	(12,154)	38,081
Fund balance at beginning of year	34,004	34,004	-
Prior year encumbrances appropriated	16,231	16,231	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 38,081</u>	<u>\$ 38,081</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Bureau of Support
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 280,001	\$ 308,770	\$ 28,769
Intergovernmental	1,594,164	1,564,564	(29,600)
Other	1,500	2,330	830
Total revenues	<u>1,875,665</u>	<u>1,875,664</u>	<u>(1)</u>
<u>Expenditures:</u>			
Current:			
Human services			
Personal services	1,165,710	1,146,576	19,134
Contractual services	474,071	425,587	48,484
Materials and supplies	60,464	58,497	1,967
Capital outlay	15,000	5,000	10,000
Other	265,874	265,874	-
Total expenditures	<u>1,981,119</u>	<u>1,901,534</u>	<u>79,585</u>
Excess of revenues over (under) expenditures	<u>(105,454)</u>	<u>(25,870)</u>	<u>79,584</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(108,961)</u>		<u>108,961</u>
Net change in fund balance	(214,415)	(25,870)	188,545
Fund balance at beginning of year	76,808	76,808	-
Prior year encumbrances appropriated	137,607	137,607	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 188,545</u>	<u>\$ 188,545</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Community Development Block Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 1,058,414	\$ 774,723	\$ (283,691)
Investment income	3,100	5,027	1,927
Other	43,190	73,840	30,650
Total revenues	<u>1,104,704</u>	<u>853,590</u>	<u>(251,114)</u>
<u>Expenditures:</u>			
Current:			
Economic development and assistance			
Capital outlay	1,220,422	759,575	460,847
Other	209,763	169,846	39,917
Total expenditures	<u>1,430,185</u>	<u>929,421</u>	<u>500,764</u>
Excess of revenues over (under) expenditures	<u>(325,481)</u>	<u>(75,831)</u>	<u>249,650</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balance	(425,481)	(175,831)	249,650
Fund balance at beginning of year	177,575	177,575	-
Prior year encumbrances appropriated	247,906	247,906	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 249,650</u>	<u>\$ 249,650</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Ditch Maintenance
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Special assessments	\$ -	\$ 1,984	\$ 1,984
<u>Expenditures:</u>			
Current:			
Capital outlay			
Contractual services	20,182	-	20,182
Capital outlay	500	-	500
Total expenditures	20,682	-	20,682
Net change in fund balance	(20,682)	1,984	22,666
Fund balance at beginning of year	20,682	20,682	-
Fund balance at end of year	\$ -	\$ 22,666	\$ 22,666

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
COPS Program
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Total revenues	\$ 10,000	\$ 10,000	\$ -
<u>Expenditures:</u>			
Current:			
Public safety			
Personal services	10,000	10,000	-
Net change in fund balance	-	-	-
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Law Enforcement Block Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Fines and forfeitures	\$ 1,000	\$ 5,150	\$ 4,150
<u>Expenditures:</u>			
Current:			
Public safety			
Other	21,277	-	21,277
Net change in fund balance	(20,277)	5,150	25,427
Fund balance at beginning of year	20,062	20,062	-
Prior year encumbrances appropriated	215	215	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 25,427</u>	<u>\$ 25,427</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Enforcement and Education
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Fines and forfeitures	\$ 500	\$ 1,143	\$ 643
<u>Expenditures:</u>			
Current:			
Public safety			
Other	8,301	-	8,301
Net change in fund balance	(7,801)	1,143	8,944
Fund balance at beginning of year	7,801	7,801	-
Fund balance at end of year	\$ -	\$ 8,944	\$ 8,944

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Indigent Driver Alcohol Treatment
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 112	\$ 112	\$ -
Fines and forfeitures	25,080	25,081	1
Total revenues	<u>25,192</u>	<u>25,193</u>	<u>1</u>
<u>Expenditures:</u>			
Current:			
Public safety			
Other	207,082	128,097	78,985
Net change in fund balance	(181,890)	(102,904)	78,986
Fund balance at beginning of year	181,890	181,890	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 78,986</u>	<u>\$ 78,986</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Litter Control
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 308,295	\$ 315,682	\$ 7,387
Other	9,001	9,891	890
Total revenues	<u>317,296</u>	<u>325,573</u>	<u>8,277</u>
<u>Expenditures:</u>			
Current:			
Public works			
Personal services	90,558	90,397	161
Contractual services	193,587	181,743	11,844
Materials and supplies	2,909	2,400	509
Capital outlay	10,228	10,228	-
Other	78,246	76,251	1,995
Total expenditures	<u>375,528</u>	<u>361,019</u>	<u>14,509</u>
Net change in fund balance	(58,232)	(35,446)	22,786
Fund balance at beginning of year	19,380	19,380	-
Prior year encumbrances appropriated	38,853	38,853	-
Fund balance at end of year	<u>\$ 1</u>	<u>\$ 22,787</u>	<u>\$ 22,786</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Probation Services
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 6,800	\$ 17,480	\$ 10,680
<u>Expenditures:</u>			
Current:			
Public safety			
Other	18,923	5,550	13,373
Net change in fund balance	(12,123)	11,930	24,053
Fund balance at beginning of year	10,829	10,829	-
Prior year encumbrances appropriated	1,294	1,294	-
Fund balance at end of year	\$ -	\$ 24,053	\$ 24,053

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Felony Delinquent Care and Custody
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 41,200	\$ 227,301	\$ 186,101
<u>Expenditures:</u>			
Current:			
Public safety			
Contractual services	187,047	130,444	56,603
Other	20,000	20,000	-
Total expenditures	207,047	150,444	56,603
Excess of revenues over (under) expenditures	(165,847)	76,857	242,704
<u>Other financing sources (uses):</u>			
Transfers - out	(8,489)	-	8,489
Net change in fund balance	(174,336)	76,857	251,193
Fund balance at beginning of year	172,689	172,689	-
Prior year encumbrances appropriated	1,647	1,647	-
Fund balance at end of year	\$ -	\$ 251,193	\$ 251,193

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Recorder's Equipment
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 90,000	\$ 94,178	\$ 4,178
<u>Expenditures:</u>			
Current:			
General government:			
Legislative and executive			
Contractual services	188,660	125,536	63,124
Net change in fund balance	(98,660)	(31,358)	67,302
Fund balance at beginning of year	48,983	48,983	-
Prior year encumbrances appropriated	49,677	49,677	-
Fund balance at end of year	\$ -	\$ 67,302	\$ 67,302

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Solid Waste District Litter Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 77,342	\$ 77,342	\$ -
<u>Expenditures:</u>			
Current:			
Public works			
Personal services	58,304	56,811	1,493
Contractual services	4,952	4,952	-
Capital outlay	2,400	2,401	(1)
Other	38,420	25,702	12,718
Total expenditures	104,076	89,866	14,210
Net change in fund balance	(26,734)	(12,524)	14,210
Fund balance at beginning of year	24,432	24,432	-
Prior year encumbrances appropriated	2,302	2,302	-
Fund balance at end of year	\$ -	\$ 14,210	\$ 14,210

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Local Emergency Planning
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 26,046	\$ 26,046	\$ -
<u>Expenditures:</u>			
Current:			
Public safety			
Other	2,819	2,819	-
Excess of revenues over (under) expenditures	23,227	23,227	-
<u>Other financing sources (uses):</u>			
Transfers - out	(26,046)	(24,290)	1,756
Net change in fund balance	(2,819)	(1,063)	1,756
Fund balance at beginning of year	1,919	1,919	-
Prior year encumbrances appropriated	900	900	-
Fund balance at end of year	\$ -	\$ 1,756	\$ 1,756

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Narcotics Task Force
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 60,818	\$ 66,146	\$ 5,328
<u>Expenditures:</u>			
Current:			
Public safety			
Personal services	45,599	45,293	306
Other	21,652	11,352	10,300
Total expenditures	67,251	56,645	10,606
Net change in fund balance	(6,433)	9,501	15,934
Fund balance at beginning of year	6,433	6,433	-
Fund balance at end of year	\$ -	\$ 15,934	\$ 15,934

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Pilot Probation Program
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 229,112	\$ 152,632	\$ (76,480)
<u>Expenditures:</u>			
Current:			
Public safety			
Personal services	177,668	115,250	62,418
Contractual services	33,829	21,102	12,727
Materials and supplies	750	493	257
Capital outlay	16,493	15,564	929
Other	40,894	31,598	9,296
Total expenditures	269,634	184,007	85,627
Net change in fund balance	(40,522)	(31,375)	9,147
Fund balance at beginning of year	32,967	32,967	-
Prior year encumbrances appropriated	7,555	7,555	-
Fund balance at end of year	\$ -	\$ 9,147	\$ 9,147

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Certificate of Title Administration
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 380,000	\$ 404,814	\$ 24,814
<u>Expenditures:</u>			
Current:			
General government:			
Legislative and executive			
Personal services	245,204	239,673	5,531
Contractual services	6,785	3,906	2,879
Materials and supplies	18,457	15,226	3,231
Capital outlay	6,656	1,233	5,423
Other	58,157	49,762	8,395
Total expenditures	335,259	309,800	25,459
Excess of revenues over (under) expenditures	44,741	95,014	50,273
<u>Other financing sources (uses):</u>			
Transfers - out	(315,354)	-	315,354
Net change in fund balance	(270,613)	95,014	365,627
Fund balance at beginning of year	264,329	264,329	-
Prior year encumbrances appropriated	6,284	6,284	-
Fund balance at end of year	\$ -	\$ 365,627	\$ 365,627

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
CHIP Program
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 500,000	\$ 276,519	\$ (223,481)
<u>Expenditures:</u>			
Current:			
Urban redevelopment and housing			
Capital outlay	472,500	322,436	150,064
Other	27,500	27,500	-
Total expenditures	500,000	349,936	150,064
Net change in fund balance	-	(73,417)	(73,417)
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ (73,417)	\$ (73,417)

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Court Computerization
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Fines and forfeitures	\$ 162,585	\$ 169,624	\$ 7,039
<u>Expenditures:</u>			
Current:			
General government:			
Judicial			
Personal services	40,070	38,303	1,767
Contractual services	21,683	20,000	1,683
Other	177,162	136,345	40,817
Total expenditures	238,915	194,648	44,267
Excess of revenues over (under) expenditures	(76,330)	(25,024)	51,306
<u>Other financing sources (uses):</u>			
Transfers - in	61,022	61,022	-
Transfers - out	(213,114)	(67,152)	145,962
Total other financing sources (uses)	(152,092)	(6,130)	145,962
Net change in fund balance	(228,422)	(31,154)	197,268
Fund balance at beginning of year	319,788	319,788	-
Prior year encumbrances appropriated	7,657	7,657	-
Fund balance at end of year	\$ 99,023	\$ 296,291	\$ 197,268

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Victim Witness Assistance Program
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 201,518	\$ 127,093	\$ (74,425)
<u>Expenditures:</u>			
Current:			
Public safety			
Personal services	235,668	134,531	101,137
Contractual services	13,000	12,157	843
Capital outlay	2,950	1,292	1,658
Other	35,552	27,592	7,960
Total expenditures	287,170	175,572	111,598
Excess of revenues over (under) expenditures	(85,652)	(48,479)	37,173
<u>Other financing sources (uses):</u>			
Advances - out	(10,520)	-	10,520
Transfers - in	39,985	52,766	12,781
Total other financing sources (uses)	29,465	52,766	23,301
Net change in fund balance	(56,187)	4,287	60,474
Fund balance at beginning of year	55,717	55,717	-
Prior year encumbrances appropriated	471	471	-
Fund balance at end of year	\$ 1	\$ 60,475	\$ 60,474

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Home Arrest Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 139,431	\$ 92,762	\$ (46,669)
<u>Expenditures:</u>			
Current:			
Public safety			
Personal services	139,833	96,185	43,648
Contractual services	30	-	30
Materials and supplies	1,237	-	1,237
Capital outlay	201	-	201
Other	19,793	-	19,793
Total expenditures	161,094	96,185	64,909
<u>Other financing sources (uses):</u>			
Transfers - in	705	705	-
Net change in fund balance	(20,958)	(2,718)	18,240
Fund balance at beginning of year	19,699	19,699	-
Prior year encumbrances appropriated	1,259	1,259	-
Fund balance at end of year	\$ -	\$ 18,240	\$ 18,240

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
VOCA Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 36,000	\$ 18,000	\$ (18,000)
<u>Expenditures:</u>			
Current:			
Public safety			
Contractual services	55,700	35,471	20,229
Other	2,579	865	1,714
Total expenditures	58,279	36,336	21,943
Excess of revenues over (under) expenditures	(22,279)	(18,336)	3,943
<u>Other financing sources (uses):</u>			
Transfers - in	6,000	6,000	-
Net change in fund balance	(16,279)	(12,336)	3,943
Fund balance at beginning of year	(3,721)	(3,721)	-
Prior year encumbrances appropriated	20,000	20,000	-
Fund balance at end of year	\$ -	\$ 3,943	\$ 3,943

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Juvenile Accountability Incentive Block Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 14,381	\$ 14,381	\$ -
<u>Expenditures:</u>			
Current:			
Public safety			
Contractual services	35,100	19,650	15,450
Materials and supplies	881	-	881
Other	2,238	1,192	1,046
Total expenditures	38,219	20,842	17,377
Excess of revenues over (under) expenditures	(23,838)	(6,461)	17,377
<u>Other financing sources (uses):</u>			
Transfers - in	1,667	1,667	-
Net change in fund balance	(22,171)	(4,794)	17,377
Fund balance at beginning of year	14,295	14,295	-
Prior year encumbrances appropriated	7,876	7,876	-
Fund balance at end of year	\$ -	\$ 17,377	\$ 17,377

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Court Security Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Total revenues	\$ -	\$ -	\$ -
<u>Expenditures:</u>			
Current:			
General government:			
Judicial			
Contractual services	3,263	2,890	373
Net change in fund balance	(3,263)	(2,890)	373
Fund balance at beginning of year	904	904	-
Prior year encumbrances appropriated	2,359	2,359	-
Fund balance at end of year	\$ -	\$ 373	\$ 373

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Highway Safety Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Total revenues	\$ -	\$ -	\$ -
<u>Expenditures:</u>			
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	-	-	-
<u>Other financing sources (uses):</u>			
Transfers - out	(3,530)	(3,530)	-
Net change in fund balance	(3,530)	(3,530)	-
Fund balance at beginning of year	3,530	3,530	-
Fund balance at end of year	\$ -	\$ -	\$ -

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Siren Project - Ohio
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 22,318	\$ 22,318	\$ -
<u>Expenditures:</u>			
Current:			
Public safety			
Other	22,318	22,318	-
Net change in fund balance	-	-	-
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Mediation Services
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 50,000	\$ 61,767	\$ 11,767
<u>Expenditures:</u>			
Current:			
Public safety			
Contractual services	109,598	68,953	40,645
Net change in fund balance	(59,598)	(7,186)	52,412
Fund balance at beginning of year	44,427	44,427	-
Prior year encumbrances appropriated	15,171	15,171	-
Fund balance at end of year	\$ -	\$ 52,412	\$ 52,412

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Municipal Court Probation
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 125,000	\$ 206,639	\$ 81,639
<u>Expenditures:</u>			
Current:			
Public safety			
Other	230,757	31,854	198,903
Excess of revenues over (under) expenditures	(105,757)	174,785	280,542
<u>Other financing sources (uses):</u>			
Transfers - out	(44,264)	(44,264)	-
Net change in fund balance	(150,021)	130,521	280,542
Fund balance at beginning of year	137,238	137,238	-
Prior year encumbrances appropriated	12,783	12,783	-
Fund balance at end of year	\$ -	\$ 280,542	\$ 280,542

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Department of Justice Special Projects
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 852,884	\$ 562,305	\$ (290,579)
<u>Expenditures:</u>			
Current:			
Public safety			
Capital outlay	548,815	337,666	211,149
Other	278,297	251,386	26,911
Total expenditures	827,112	589,052	238,060
Net change in fund balance	25,772	(26,747)	(52,519)
Fund balance at beginning of year	(17,473)	(17,473)	-
Prior year encumbrances appropriated	20,926	20,926	-
Fund balance at end of year	\$ 29,225	\$ (23,294)	\$ (52,519)

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Employee Benefits Liability
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Total revenues	\$ -	\$ -	\$ -
<u>Expenditures:</u>			
Current:			
Other			
Personal services	105,713	-	105,713
Net change in fund balance	(105,713)	-	105,713
Fund balance at beginning of year	805,713	805,713	-
Fund balance at end of year	<u>\$ 700,000</u>	<u>\$ 805,713</u>	<u>\$ 105,713</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Mt. Eaton Landfill
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Other	\$ 50,000	\$ 95,179	\$ 45,179
<u>Expenditures:</u>			
Current:			
Public works			
Personal services			
Contractual services	150,000	-	150,000
Other	50,000	27,903	22,097
Total expenditures	200,000	27,903	172,097
Excess of revenues over (under) expenditures	(150,000)	67,276	217,276
<u>Other financing sources (uses):</u>			
Transfers - out	(242,025)	(50,000)	192,025
Net change in fund balance	(392,025)	17,276	409,301
Fund balance at beginning of year	392,026	392,026	-
Fund balance at end of year	\$ 1	\$ 409,302	\$ 409,301

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
County Transportation Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 42,846	\$ 42,846	\$ -
<u>Expenditures:</u>			
Current:			
Transportation			
Other	42,846	42,846	-
Net change in fund balance	-	-	-
Fund balance at beginning of year	(5,346)	(5,346)	-
Prior year encumbrances appropriated	5,346	5,346	-
Fund balance at end of year	\$ -	\$ -	\$ -

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Voter Registration Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 65,024	\$ 65,024	\$ -
<u>Expenditures:</u>			
Current:			
General government:			
Legislative and executive			
Other	65,024	35,662	29,362
Net change in fund balance	-	29,362	29,362
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ 29,362	\$ 29,362

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Child Abuse Task Force
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 27,559	\$ 31,411	\$ 3,852
Other	450	5,742	5,292
Total revenues	<u>28,009</u>	<u>37,153</u>	<u>9,144</u>
<u>Expenditures:</u>			
Current:			
Public safety			
Personal services	15,209	14,601	608
Other	12,800	11,952	848
Total expenditures	<u>28,009</u>	<u>26,553</u>	<u>1,456</u>
Net change in fund balance	-	10,600	10,600
Fund balance at beginning of year	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 10,600</u>	<u>\$ 10,600</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Truancy Grant
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 15,000	\$ 15,000	\$ -
<u>Expenditures:</u>			
Current:			
Public safety			
Other	15,000	15,000	-
Net change in fund balance	-	-	-
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Debt Retirement
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Rental income	\$ 117,090	\$ 117,090	\$ -
<u>Expenditures:</u>			
Current:			
Other	6,173	1,050	5,123
Debt service:			
Principal retirement	584,558	584,558	-
Interest and fiscal charges	549,064	549,063	1
Total debt service	1,133,622	1,133,621	1
Total expenditures	1,139,795	1,134,671	5,124
Excess of revenues over (under) expenditures	(1,022,705)	(1,017,581)	5,124
<u>Other financing sources (uses):</u>			
Transfers - in	929,795	974,270	44,475
Net change in fund balance	(92,910)	(43,311)	49,599
Fund balance at beginning of year	872,910	872,910	-
Fund balance at end of year	\$ 780,000	\$ 829,599	\$ 49,599

Wayne County, OhioSchedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
County Building Construction
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 8,000	\$ 5,915	\$ (2,085)
Rental income	14,520	165,669	151,149
Other	-	137,211	137,211
Total revenues	<u>22,520</u>	<u>308,795</u>	<u>286,275</u>
<u>Expenditures:</u>			
Capital outlay			
Capital outlay	<u>1,562,476</u>	<u>836,196</u>	<u>726,280</u>
Excess of revenues over (under) expenditures	<u>(1,539,956)</u>	<u>(527,401)</u>	<u>1,012,555</u>
<u>Other financing sources (uses):</u>			
Transfers - in	100,000	420,000	320,000
Transfers - out	<u>(300,000)</u>	<u>(8,000)</u>	<u>292,000</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>412,000</u>	<u>612,000</u>
Net change in fund balance	(1,739,956)	(115,401)	1,624,555
Fund balance at beginning of year	1,996,247	1,996,247	-
Prior year encumbrances appropriated	443,709	443,709	-
Fund balance at end of year	<u>\$ 700,000</u>	<u>\$ 2,324,555</u>	<u>\$ 1,624,555</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Issue II
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 820,388	\$ 440,587	\$ (379,801)
<u>Expenditures:</u>			
Capital outlay			
Capital outlay	820,388	783,769	36,619
Net change in fund balance	-	(343,182)	(343,182)
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ (343,182)	\$ (343,182)

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Justice Center Communications
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 12,300	\$ 20,485	\$ 8,185
<u>Expenditures:</u>			
Capital outlay			
Capital outlay	70,000	-	70,000
Other	47,374	5,000	42,374
Total expenditures	117,374	5,000	112,374
Net change in fund balance	(105,074)	15,485	120,559
Fund balance at beginning of year	100,875	100,875	-
Prior year encumbrances appropriated	4,199	4,199	-
Fund balance at end of year	\$ -	\$ 120,559	\$ 120,559

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Federal Bridge Project
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 592,973	\$ 304,296	\$ (288,677)
<u>Expenditures:</u>			
Capital outlay			
Capital outlay	592,972	587,975	4,997
Net change in fund balance	1	(283,679)	(283,680)
Fund balance at beginning of year	(37,333)	(37,333)	-
Prior year encumbrances appropriated	37,333	37,333	-
Fund balance at end of year	<u>\$ 1</u>	<u>\$ (283,679)</u>	<u>\$ (283,680)</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Railroad Crossing Improvement
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ -	\$ -	\$ -
<u>Expenditures:</u>			
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	-	-	-
<u>Other financing sources (uses):</u>			
Transfers - out	(3,000)	(3,000)	-
Net change in fund balance	(3,000)	(3,000)	-
Fund balance at beginning of year	3,000	3,000	-
Fund balance at end of year	\$ -	\$ -	\$ -

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Airport Improvement
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 1,294,451	\$ 818,109	\$ (476,342)
<u>Expenditures:</u>			
Capital outlay			
Capital outlay	1,294,458	1,261,054	33,404
Net change in fund balance	(7)	(442,945)	(442,938)
Fund balance at beginning of year	(39,204)	(39,204)	-
Prior year encumbrances appropriated	39,211	39,211	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ (442,938)</u>	<u>\$ (442,938)</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Burbank Sewer Construction
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 1,483,232	\$ 1,468,847	\$ (14,385)
Other	52,480	235,000	182,520
Total revenues	<u>1,535,712</u>	<u>1,703,847</u>	<u>168,135</u>
<u>Expenditures:</u>			
Capital outlay			
Capital outlay	<u>1,594,793</u>	<u>1,594,793</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(59,081)</u>	<u>109,054</u>	<u>168,135</u>
<u>Other financing sources (uses):</u>			
Transfers - in	100,000	100,000	-
Transfers - out	<u>(134,000)</u>	<u>(134,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(34,000)</u>	<u>(34,000)</u>	<u>-</u>
Net change in fund balance	(93,081)	75,054	168,135
Fund balance at beginning of year	(1,542,631)	(1,542,631)	-
Prior year encumbrances appropriated	<u>1,635,712</u>	<u>1,635,712</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 168,135</u>	<u>\$ 168,135</u>

Wayne County, Ohio

Schedule of Revenues, Expenses and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Kidron Sewer Construction
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 42,000	\$ 66,000	\$ 24,000
Intergovernmental	1,740,000	144,638	(1,595,362)
Total revenues	<u>1,782,000</u>	<u>210,638</u>	<u>(1,571,362)</u>
<u>Expenditures:</u>			
Capital outlay			
Contractual services	3,720,676	3,616,045	104,631
Other	28,050	25,274	2,776
Total expenditures	<u>3,748,726</u>	<u>3,641,319</u>	<u>107,407</u>
Excess of revenues over (under) expenditures	<u>(1,966,726)</u>	<u>(3,430,681)</u>	<u>(1,463,955)</u>
<u>Other financing sources (uses):</u>			
Proceeds of notes	1,860,000	1,860,000	-
Transfers - in	100,000	100,000	-
Total other financing sources (uses)	<u>1,960,000</u>	<u>1,960,000</u>	<u>-</u>
Net change in fund balance	(6,726)	(1,470,681)	(1,463,955)
Fund balance at beginning of year	2,675	2,675	-
Prior year encumbrances appropriated	4,051	4,051	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ (1,463,955)</u>	<u>\$ (1,463,955)</u>

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

Wayne County, Ohio

Schedule of Revenues, Expenses and Changes in Fund Equity -
Budget (Non-GAAP) and Actual
Sanitary Sewer District
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 313,153	\$ 321,441	\$ 8,288
Other	30,000	19,447	(10,553)
Total operating revenues	<u>343,153</u>	<u>340,888</u>	<u>(2,265)</u>
<u>Operating expenses:</u>			
Personal services	201,300	201,173	127
Contractual services	362,202	281,048	81,154
Materials and supplies	18,167	15,681	2,486
Capital outlay	884,072	193,277	690,795
Other operating expenses	29,654	25,612	4,042
Total operating expenses	<u>1,495,395</u>	<u>716,791</u>	<u>778,604</u>
Net loss before operating transfers and other financing sources	<u>(1,152,242)</u>	<u>(375,903)</u>	<u>776,339</u>
<u>Other financing sources (uses):</u>			
Proceeds of bonds	895,000	895,000	-
Transfers - in	48,475	142,775	94,300
Transfers - out	(50,943)	(50,775)	168
Total other financing sources (uses)	<u>(2,468)</u>	<u>92,000</u>	<u>94,468</u>
Net income (loss)	(259,710)	611,097	870,807
Retained earnings at beginning of year	151,460	151,460	-
Prior year encumbrances appropriated	108,251	108,251	-
Retained earnings at end of year	<u>\$ 1</u>	<u>\$ 870,808</u>	<u>\$ 870,807</u>

Wayne County, Ohio

Schedule of Revenues, Expenses and Changes in Fund Equity -

Budget (Non-GAAP) and Actual

Health Care

Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 6,697,605	\$ 7,215,852	\$ 518,247
<u>Operating expenses:</u>			
Contractual services	1,158,831	785,454	373,377
Claims	6,100,000	5,367,190	732,810
Other operating expenses	5,000	1,273	3,727
Total operating expenses	7,263,831	6,153,917	1,109,914
Operating income (loss)	(566,226)	1,061,935	1,628,161
<u>Non operating revenues:</u>			
Interest	3,540	3,540	-
Net income (loss)	(562,686)	1,065,475	1,628,161
Retained earnings at beginning of year	447,465	447,465	-
Prior year encumbrances appropriated	151,366	151,366	-
Retained earnings at end of year	\$ 36,145	\$ 1,664,306	\$ 1,628,161

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

Combining Statements - Fiduciary Funds

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

Private Purpose Trust Funds

These funds are accounted for in essentially the same manner as governmental funds. The following are the County's private purpose trust funds:

Children Services Trust

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

Care Center Resident Trust

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

Agency Funds

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

Undivided and Library Local Government

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

Payroll Agency

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

Subdivision Agency

To account for funds held for other political subdivisions for which the County acts as fiscal agent.

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 on deposit with the County Treasurer that are used for the operation 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 Agency Funds

Medway

Building Standards Fee Assessment

SSI Funds Trust

Elections Commission

Marriage Licenses

Park District

Board of MRDD Food Service

County Agency

Inmate Agency

Ohio House Trust Fees

Forfeited Land Sales

Wayne County, Ohio

Combining Statement of Net Assets

Private Purpose Trust Funds

December 31, 2004

	Private Purpose Trust		
	Children Services Trust	Care Center Resident Trust	Totals
Assets:			
Equity in pooled cash and cash equivalents	\$ 213,370	\$ -	\$ 213,370
Cash and cash equivalents:			
In segregated accounts	3,310	24,101	27,411
Receivables:			
Real estate and other taxes	-	-	-
Sales taxes	-	-	-
Accounts	-	-	-
Due from other governments	-	-	-
Total assets	<u>\$ 216,680</u>	<u>\$ 24,101</u>	<u>\$ 240,781</u>
Liabilities:			
Accounts payable	2,237	-	2,237
Accrued wages and benefits	-	-	-
Due to other governments	-	-	-
Undistributed monies	-	-	-
Total liabilities	<u>2,237</u>	<u>-</u>	<u>2,237</u>
Net assets:			
Held in trust for other purposes	<u>\$ 214,443</u>	<u>\$ 24,101</u>	<u>\$ 238,544</u>

Wayne County, Ohio

Combining Statement of Changes in Net Assets

Private Purpose Trust Funds

For the Year Ended December 31, 2004

	Private Purpose Trust		
	Children Services Trust	Care Center Resident Trust	Totals
Additions:			
Interest	\$ 2,230	\$ 67	\$ 2,297
Gifts and donations	-	41,261	41,261
Other	73,952	-	73,952
Total additions	76,182	41,328	117,510
Deductions:			
Benefits	23,053	40,427	63,480
Net change in fund balances	53,129	901	54,030
Net assets at beginning of year	161,314	23,200	184,514
Net assets at end of year	<u>\$ 214,443</u>	<u>\$ 24,101</u>	<u>\$ 238,544</u>

Wayne County, Ohio

Combining Statement of Changes in Assets and Liabilities

Agency Funds

December 31, 2004

	Beginning Balance 01/01/04	Additions	Deductions	Ending Balance 12/31/04
Undivided and Library Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ 102	\$ 9,961,082	\$ 9,961,184	\$ -
Due from other governments	3,725,704	3,861,730	3,725,704	3,861,730
Total assets	<u>\$ 3,725,806</u>	<u>\$ 13,822,812</u>	<u>\$ 13,686,888</u>	<u>\$ 3,861,730</u>
Liabilities:				
Accrued wages and benefits	\$ -	\$ 15,338	\$ -	\$ 15,338
Due to other governments	3,725,806	13,807,474	13,686,888	3,846,392
Total liabilities	<u>\$ 3,725,806</u>	<u>\$ 13,822,812</u>	<u>\$ 13,686,888</u>	<u>\$ 3,861,730</u>
Payroll Agency				
Assets:				
Equity in pooled cash and cash equivalents	\$ 346,207	\$ 46,749,649	\$ 46,790,552	\$ 305,304
Total assets	<u>\$ 346,207</u>	<u>\$ 46,749,649</u>	<u>\$ 46,790,552</u>	<u>\$ 305,304</u>
Liabilities:				
Due to other governments	\$ 346,207	\$ 46,749,649	\$ 46,790,552	\$ 305,304
Total liabilities	<u>\$ 346,207</u>	<u>\$ 46,749,649</u>	<u>\$ 46,790,552</u>	<u>\$ 305,304</u>
Subdivision Agency				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 81,619,331	\$ 81,619,331	\$ -
Total assets	<u>\$ -</u>	<u>\$ 81,619,331</u>	<u>\$ 81,619,331</u>	<u>\$ -</u>
Liabilities:				
Due to other governments	\$ -	\$ 81,619,331	\$ 81,619,331	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 81,619,331</u>	<u>\$ 81,619,331</u>	<u>\$ -</u>
Real Estate Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 30,036	\$ 1,688,685	\$ 1,681,140	\$ 37,581
Total assets	<u>\$ 30,036</u>	<u>\$ 1,688,685</u>	<u>\$ 1,681,140</u>	<u>\$ 37,581</u>
Liabilities:				
Accounts payable	\$ -	\$ 1,305		\$ 1,305
Due to other governments	30,036	1,687,380	1,681,140	36,276
Total liabilities	<u>\$ 30,036</u>	<u>\$ 1,688,685</u>	<u>\$ 1,681,140</u>	<u>\$ 37,581</u>

(Continued)

Wayne County, Ohio

Combining Statement of Changes in Assets and Liabilities

Agency Funds

December 31, 2004

	Beginning Balance 01/01/04	Additions	Deductions	Ending Balance 12/31/04
Undivided Taxes				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,769,633	\$ 105,008,985	\$ 103,852,384	\$ 3,926,234
Real estate and other taxes receivable	86,295,451	93,953,482	86,295,451	93,953,482
Accounts receivable	-	984	-	984
Total assets	<u>\$ 89,065,084</u>	<u>\$ 198,963,451</u>	<u>\$ 190,147,835</u>	<u>\$ 97,880,700</u>
Liabilities:				
Accounts payable	\$ -	\$ 79,721		\$ 79,721
Due to other governments	89,065,084	198,883,730	190,147,835	97,800,979
Total liabilities	<u>\$ 89,065,084</u>	<u>\$ 198,963,451</u>	<u>\$ 190,147,835</u>	<u>\$ 97,880,700</u>
Undivided Auto				
Assets:				
Equity in pooled cash and cash equivalents	\$ 500,976	\$ 2,511,404	\$ 2,500,095	\$ 512,285
Sales taxes receivable	34,226	37,947	34,226	37,947
Due from other governments	1,012,270	1,116,654	1,012,270	1,116,654
Total assets	<u>\$ 1,547,472</u>	<u>\$ 3,666,005</u>	<u>\$ 3,546,591</u>	<u>\$ 1,666,886</u>
Liabilities:				
Due to other governments	\$ 1,547,472	\$ 3,666,005	\$ 3,546,591	\$ 1,666,886
Total liabilities	<u>\$ 1,547,472</u>	<u>\$ 3,666,005</u>	<u>\$ 3,546,591</u>	<u>\$ 1,666,886</u>
District Board of Health				
Assets:				
Equity in pooled cash and cash equivalents	\$ 701,806	\$ 2,603,739	\$ 2,719,234	\$ 586,311
Total assets	<u>\$ 701,806</u>	<u>\$ 2,603,739</u>	<u>\$ 2,719,234</u>	<u>\$ 586,311</u>
Liabilities:				
Due to other governments	\$ 701,806	\$ 2,603,739	\$ 2,719,234	\$ 586,311
Total liabilities	<u>\$ 701,806</u>	<u>\$ 2,603,739</u>	<u>\$ 2,719,234</u>	<u>\$ 586,311</u>
Mental Health Recovery Board				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,914,692	\$ 13,332,826	\$ 12,673,249	\$ 3,574,269
Total assets	<u>\$ 2,914,692</u>	<u>\$ 13,332,826</u>	<u>\$ 12,673,249</u>	<u>\$ 3,574,269</u>
Liabilities:				
Due to other governments	\$ 2,914,692	\$ 13,332,826	\$ 12,673,249	\$ 3,574,269
Total liabilities	<u>\$ 2,914,692</u>	<u>\$ 13,332,826</u>	<u>\$ 12,673,249</u>	<u>\$ 3,574,269</u>

Wayne County, Ohio

Combining Statement of Changes in Assets and Liabilities

Agency Funds

December 31, 2004

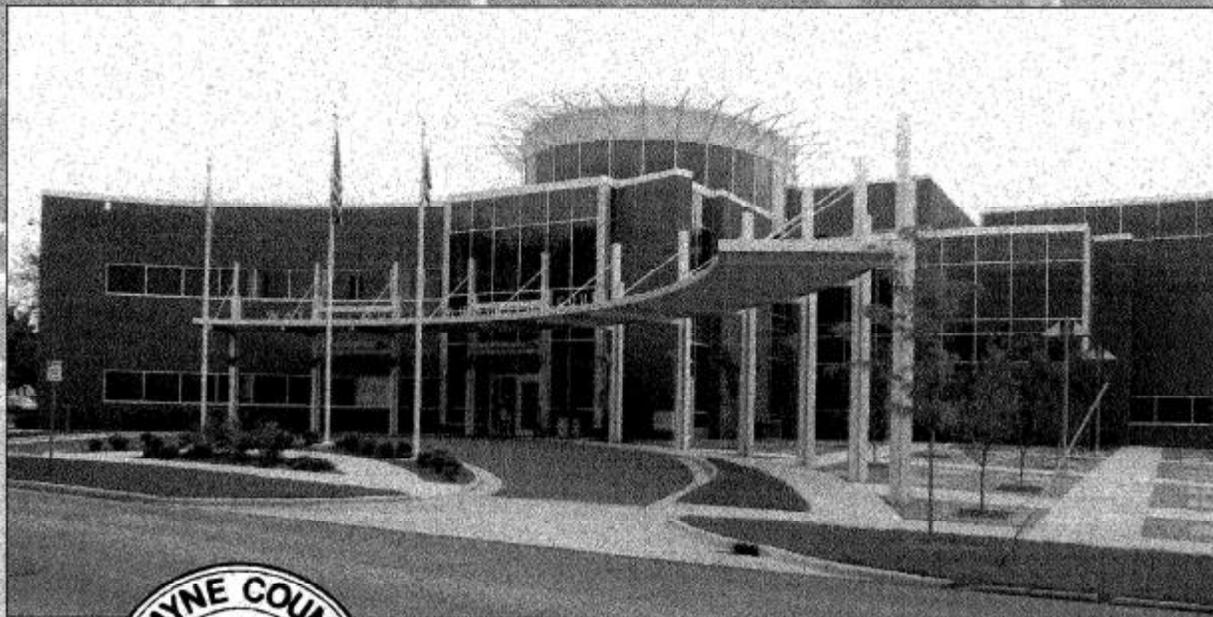
	Beginning Balance 01/01/04	Additions	Deductions	Ending Balance 12/31/04
Soil and Water Conservation				
Assets:				
Equity in pooled cash and cash equivalents	\$ 104,985	\$ 333,422	\$ 424,307	\$ 14,100
Total assets	<u>\$ 104,985</u>	<u>\$ 333,422</u>	<u>\$ 424,307</u>	<u>\$ 14,100</u>
Liabilities:				
Due to other governments	\$ 104,985	\$ 333,422	\$ 424,307	\$ 14,100
Total liabilities	<u>\$ 104,985</u>	<u>\$ 333,422</u>	<u>\$ 424,307</u>	<u>\$ 14,100</u>
Other Agency Funds				
Assets:				
Equity in pooled cash and cash equivalents	\$ 596,091	\$ 3,557,434	\$ 3,637,027	\$ 516,498
Cash in segregated accounts	942,428	1,264,505	942,428	1,264,505
Receivables:				
Real estate and other taxes receivable	294,948	302,528	294,948	302,528
Accounts receivable	1,420	11,173	1,420	11,173
Due from other governments	25,780	21,178	25,780	21,178
Accrued interest	856	-	856	-
Total assets	<u>\$ 1,861,523</u>	<u>\$ 5,156,818</u>	<u>\$ 4,902,459</u>	<u>\$ 2,115,882</u>
Liabilities:				
Accounts payable	\$ -	\$ 20,622		\$ 20,622
Due to other governments	966,273	3,886,600	4,007,209	845,664
Undistributed monies	895,250	1,249,596	895,250	1,249,596
Total liabilities	<u>\$ 1,861,523</u>	<u>\$ 5,156,818</u>	<u>\$ 4,902,459</u>	<u>\$ 2,115,882</u>
Total Agency Funds				
Assets:				
Equity in pooled cash and cash equivalents	\$ 7,964,528	\$ 267,366,557	\$ 265,858,503	\$ 9,472,582
Cash in segregated accounts	942,428	1,264,505	942,428	1,264,505
Receivables:				
Real estate and other taxes receivable	86,590,399	94,256,010	86,590,399	94,256,010
Sales taxes receivable	34,226	37,947	34,226	37,947
Accounts receivable	1,420	12,157	1,420	12,157
Due from other governments	4,763,754	4,999,562	4,763,754	4,999,562
Accrued interest	856	-	856	-
Total assets	<u>\$ 100,297,611</u>	<u>\$ 367,936,738</u>	<u>\$ 358,191,586</u>	<u>\$ 110,042,763</u>
Liabilities:				
Accounts payable	\$ -	\$ 101,648	\$ -	\$ 101,648
Accrued wages and benefits	-	15,338	-	15,338
Due to other governments	99,402,361	366,570,156	357,296,336	108,676,181
Undistributed monies	895,250	1,249,596	895,250	1,249,596
Total liabilities	<u>\$ 100,297,611</u>	<u>\$ 367,936,738</u>	<u>\$ 358,191,586</u>	<u>\$ 110,042,763</u>

Wayne County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget (Non-GAAP) and Actual
Children Services Trust
Year ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Investment income	\$ 500	\$ 2,024	\$ 1,524
Other	19,500	74,142	54,642
Total revenues	<u>20,000</u>	<u>76,166</u>	<u>56,166</u>
<u>Expenditures:</u>			
Current:			
Human services			
Contractual services	<u>177,680</u>	<u>20,816</u>	<u>156,864</u>
Net change in fund balance	(157,680)	55,350	213,030
Fund balance at beginning of year	157,680	157,680	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 213,030</u>	<u>\$ 213,030</u>

Statistical Section



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Wayne County, Ohio

General Governmental Revenues by Source and Expenditures by Function

Last Ten Years (1), (2)

	Fiscal Year Ended December 31, 2004	Fiscal Year Ended December 31, 2003	Fiscal Year Ended December 31, 2002	Fiscal Year Ended December 31, 2001
<u>Revenues:</u>				
Taxes	\$ 23,964,198	\$ 21,464,455	\$ 20,729,563	\$ 20,581,248
Charges for services	9,801,797	8,874,027	7,914,463	7,568,641
Licenses and permits	365,814	317,086	279,612	276,346
Fines and forfeitures	652,298	630,614	686,079	720,043
Intergovernmental	32,119,683	30,532,044	27,915,433	28,920,845
Special assessments	1,984	1,492	2,136	1,343
Investment income	777,685	882,929	1,995,919	3,297,736
Rental income	435,011	263,782	336,133	208,526
Other	2,778,130	2,024,399	1,616,890	1,997,337
Total revenues	<u>\$ 70,896,600</u>	<u>\$ 64,990,828</u>	<u>\$ 61,476,228</u>	<u>\$ 63,572,065</u>
<u>Expenditures:</u>				
Current:				
General government:				
Legislative and executive	\$ 9,345,153	\$ 8,323,649	\$ 8,361,120	\$ 7,936,692
Judicial	4,216,327	3,919,875	3,869,609	3,624,358
Public safety	8,566,750	8,685,057	8,549,994	8,328,452
Public works	6,209,851	5,651,449	6,622,266	5,807,045
Health	472,280	471,654	398,682	377,873
Human services	30,081,204	30,372,975	29,943,341	30,382,169
Conservation and recreation	192,312	162,190	30,000	47,500
Economic development and assistance	711,183	357,410	572,357	174,503
Transportation	80,346	103,002	-	-
Urban redevelopment and housing	351,503	376,144	215,062	391,930
Other	1,045,390	980,936	914,183	901,769
Capital outlay	7,339,661	7,886,569	10,327,112	6,966,876
Debt service				
Principal retirement	590,868	768,687	9,537,171	131,574
Interest and fiscal charges	549,816	849,476	267,148	272,595
Bond issuance costs	-	-	107,765	
Total expenditures	<u>\$ 69,752,644</u>	<u>\$ 68,909,073</u>	<u>\$ 79,715,810</u>	<u>\$ 65,343,336</u>

(1) Includes general, special revenue, debt service and capital projects funds for fiscal years 2001-2004. Fiscal years 1994-2000 includes general, special revenue, debt service, capital projects and expendable trust funds.

(2) All years are reported using the modified accrual basis of accounting. The accrual basis will be reported when there are enough years of information available to make comparisons.

<u>Fiscal Year Ended December 31, 2000</u>	<u>Fiscal Year Ended December 31, 1999</u>	<u>Fiscal Year Ended December 31, 1998</u>	<u>Fiscal Year Ended December 31, 1997</u>	<u>Fiscal Year Ended December 31, 1996</u>	<u>Fiscal Year Ended December 31, 1995</u>
\$ 20,059,032	\$ 18,144,132	\$ 17,902,546	\$ 17,157,052	\$ 16,124,678	\$ 15,762,560
7,032,594	5,938,695	7,213,431	7,064,639	5,996,034	5,877,502
231,348	234,092	239,531	245,736	222,711	222,529
784,441	836,565	681,380	632,862	573,282	613,931
30,969,872	24,623,132	19,079,409	18,873,405	16,631,502	14,453,467
2,547	2,544	3,317	1,180	27,758	8,041
2,722,554	1,922,061	2,343,753	2,110,701	1,736,518	1,621,749
200,220	234,756	221,759	117,198	132,715	86,952
1,891,177	1,255,921	1,230,175	1,668,756	2,928,829	3,348,705
<u>\$ 63,893,785</u>	<u>\$ 53,191,898</u>	<u>\$ 48,915,301</u>	<u>\$ 47,871,529</u>	<u>\$ 44,374,027</u>	<u>\$ 41,995,436</u>
\$ 6,940,490	\$ 6,443,001	\$ 6,443,540	\$ 5,507,429	\$ 5,438,713	\$ 4,984,427
3,193,346	2,987,531	2,680,115	2,809,534	2,707,808	2,807,915
7,642,891	8,083,315	6,791,688	6,151,127	5,782,478	5,300,454
6,950,475	6,246,740	6,155,016	5,637,692	5,897,291	5,451,995
430,812	364,903	305,795	327,387	301,818	252,318
26,250,203	21,526,776	19,990,435	19,353,811	17,545,540	16,033,825
45,770	20,000	27,500	27,224	20,276	20,000
953,692	546,976	403,683	84,444	297,973	1,441,125
-	-	-	-	-	-
364,025	365,345	315,390	60,000	320,070	-
670,818	645,249	673,227	667,068	718,018	625,443
4,000,960	3,662,644	3,686,161	1,640,897	1,822,054	1,382,903
225,492	214,390	216,067	209,390	206,890	250,897
91,170	100,355	111,986	129,128	157,697	165,160
<u>\$ 57,760,144</u>	<u>\$ 51,207,225</u>	<u>\$ 47,800,603</u>	<u>\$ 42,605,131</u>	<u>\$ 41,216,626</u>	<u>\$ 38,716,462</u>

Wayne County, Ohio

Property Tax Levies and Collections (1)

Last Ten Years

Year (2)	Current Levy (2)	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes (1)	Ratio of Unpaid Taxes to Current Levy
2004	\$ 14,971,721	\$ 13,763,350	91.93%	\$ 388,488	\$ 14,151,838	94.52%	\$ 823,174	5.50%
2003	13,791,877	1,289,576	9.35%	398,092	1,687,668	12.24%	938,596	6.81%
2002	8,664,107	8,308,496	95.90%	430,441	8,738,937	100.86%	311,838	3.60%
2001	8,596,374	8,274,967	96.26%	197,929	8,472,896	98.56%	308,044	3.58%
2000	8,589,914	8,317,456	96.83%	232,197	8,549,653	99.53%	258,409	3.01%
1999	7,909,060	7,668,444	96.96%	179,084	7,847,528	99.22%	235,961	2.98%
1998	7,398,203	7,296,537	98.63%	164,877	7,461,414	100.85%	241,277	3.26%
1997	7,054,774	7,105,327	100.72%	144,892	7,250,219	102.77%	185,301	2.63%
1996	6,353,815	6,464,155	101.74%	168,258	6,632,413	104.38%	147,706	2.32%
1995	5,400,420	5,331,365	98.72%	108,328	5,439,693	100.73%	100,149	1.85%

(1) These amounts cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

(2) Amounts do not include personal property for 1994-2002.

Source: Wayne County Auditor

Wayne County, Ohio

Special Assessment Billings and Collections (1)

Last Ten Collection Years

<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
2004	\$ 191,135	\$ 172,452	90.23%
2003	1,147,268	164,075	14.30%
2002	958,354	17,558	1.83%
2001	877,140	17,094	1.95%
2000	806,114	23,296	2.89%
1999	738,168	19,768	2.68%
1998	594,604	19,388	3.26%
1997	35,824	28,656	79.99%
1996	33,268	21,248	63.87%
1995	26,110	25,932	99.32%

(1) Represents county-wide amounts collected by the County.

Source: Wayne County Auditor

Wayne County, Ohio

Property Tax Rates - Direct and Overlapping Governments

(Per \$1,000 of Assess Value)

Last Ten Years

	2004	2003	2002	2001	2000
County Units:					
General Fund	2.00	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25	0.25
Children Services	2.20	2.20	1.30	1.30	1.30
Bond	-	-	-	-	-
Total	9.65	9.65	8.75	8.75	8.75
School Districts within the County:					
Chippewa Local	42.50	42.50	43.00	41.00	41.00
Dalton Local	43.60	43.60	43.60	43.60	43.60
Green Local	50.25	50.25	50.75	50.85	50.85
Orrville City	54.30	54.30	46.60	46.60	46.60
Wooster City	65.20	65.20	65.20	65.20	65.20
Overlapping School Districts:					
North Central Local	30.70	30.70	31.00	31.60	31.60
Northwestern Local	34.90	34.90	34.90	31.50	31.50
Rittman Exempted Village	60.30	60.30	54.80	54.80	54.80
Southeast Local	45.10	45.10	46.35	46.65	46.65
Triway Local	44.20	44.20	44.20	45.20	45.20
East Holmes Local	26.60	26.60	26.65	27.55	27.55
Hillsdale Local	49.40	49.40	49.40	49.40	49.40
Northwest Local	60.80	60.80	61.20	54.20	54.20
Tuslaw Local	61.00	61.00	60.70	53.90	53.90
West Holmes Local	33.60	33.60	33.80	35.60	35.60
Vocational Schools:					
Ashland - West Holmes	4.10	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	3.20	3.20
Wayne County Career Center	4.10	4.10	4.10	4.10	4.10
Corporations:					
Apple Creek	2.60	2.60	2.60	2.60	2.60
Burbank	15.80	15.80	15.80	11.80	11.80
Congress	13.40	13.40	13.40	13.40	13.40
Creston	13.00	13.00	13.00	13.00	13.00
Dalton	3.60	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.00	4.00
Mount Eaton	6.00	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80	2.80
Rittman	7.50	7.50	7.50	7.50	7.50
Shreve	2.80	2.70	2.70	2.80	2.80
Smithville	2.70	2.70	2.70	4.10	4.10
West Salem	3.40	3.40	3.40	3.40	3.40
Wooster	4.20	4.20	4.20	4.20	4.20

1999	1998	1997	1996	1995
2.00	2.00	2.00	2.00	2.00
4.50	4.00	4.00	4.00	4.00
0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25
1.30	1.30	1.30	1.30	1.30
-	0.10	0.10	0.10	0.10
8.75	8.35	8.35	8.35	8.35

41.10	41.90	41.90	41.90	40.20
43.60	43.60	43.60	43.60	43.60
50.45	51.35	51.35	44.45	44.45
46.60	46.66	48.06	46.80	42.00
65.20	59.15	62.15	62.15	62.15

32.00	34.80	35.10	35.10	36.50
31.70	31.70	31.70	31.70	33.30
54.80	54.80	54.80	54.80	46.20
47.25	48.50	48.50	41.80	42.10
42.20	42.20	42.20	42.20	42.20
26.40	26.70	27.45	27.75	28.65
49.40	41.50	41.50	41.50	41.50
55.10	55.60	57.40	57.80	57.80
53.90	53.90	53.90	53.90	53.90
36.10	36.30	37.60	37.70	32.60

4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80
3.30	3.30	3.50	3.50	2.00
4.10	4.10	4.10	4.10	4.10

2.60	2.60	2.60	2.60	2.60
11.80	11.80	11.80	5.80	11.80
13.40	13.40	7.40	7.40	10.40
13.00	13.00	13.00	13.00	13.70
3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10
4.00	4.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80
7.50	7.10	7.10	7.10	7.10
2.80	2.80	2.80	2.80	2.80
4.10	4.10	4.10	4.10	4.10
3.40	3.40	3.40	6.20	6.20
4.20	4.20	4.20	4.20	4.20

Wayne County, Ohio

Property Tax Rates - Direct and Overlapping Governments

(Per \$1,000 of Assess Value)

Last Ten Years

	2004	2003	2002	2001	2000
Townships:					
Baughman	4.40	4.40	4.40	4.40	4.40
Canaan	8.70	8.70	8.70	6.70	6.70
Chester	7.20	7.20	7.20	7.20	7.20
Chippewa	8.20	8.20	7.20	6.70	6.70
Clinton	5.00	5.00	4.50	4.50	4.50
Congress	5.80	5.80	5.80	5.80	5.80
East Union	6.30	6.30	6.30	6.30	6.30
Franklin	5.00	5.00	5.00	5.00	5.00
Green	3.10	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60	6.60
Paint	11.00	11.00	11.00	6.00	6.00
Plain	4.30	4.30	4.30	4.10	4.10
Salt Creek	8.30	8.30	8.30	8.30	8.30
Sugar Creek	5.20	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10	3.10
Wooster	5.90	5.90	5.90	5.90	5.90
Other Districts:					
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00	1.00
Town and Country Fire District	4.30	4.30	4.30	4.30	4.30
Wayne County Library	1.00	1.00	1.00	1.00	1.00
Central Fire District	2.50	2.50	2.50	-	-

Source: Wayne County Auditor

1999	1998	1997	1996	1995
4.40	4.40	4.40	4.40	4.40
6.70	6.70	6.70	6.70	6.70
7.20	7.20	7.20	7.20	7.20
6.70	6.70	6.70	6.70	6.70
4.50	4.50	4.50	4.50	4.50
5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30
5.00	5.00	5.00	5.00	4.60
3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60
6.00	6.00	6.00	6.00	6.00
4.10	4.10	4.10	4.10	4.10
8.30	8.30	8.30	8.30	8.30
5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10
5.90	6.90	6.90	6.90	6.90
1.00	1.00	1.00	1.00	1.00
4.30	4.30	3.30	3.30	3.00
1.00	1.00	1.00	1.00	1.00
-	-	-	-	-

Wayne County, Ohio

Assessed and Estimated Actual Value of Taxable Property

Last Ten Collection Years

Collection Year	Real Property (1)		Personal Property (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2004	\$ 1,681,250,730	\$ 4,803,573,514	\$ 256,771,579	\$ 1,116,398,170
2003	1,643,193,530	4,694,838,657	275,209,164	1,196,561,583
2002 (b)	1,442,843,090	4,122,408,829	283,734,165	1,134,936,660
2001	1,406,109,740	4,017,456,400	280,414,983	1,121,659,932
2000	1,379,474,900	3,941,356,857	274,633,551	1,098,534,204
1999 (a)	1,246,254,290	3,560,726,543	249,796,935	999,187,740
1998	1,201,758,450	3,433,595,571	242,820,504	971,282,016
1997	1,179,836,530	3,370,961,514	227,922,953	911,691,812
1996 (b)	1,011,501,360	2,890,003,886	209,380,984	837,523,936
1995	945,126,950	2,700,362,714	188,353,827	753,415,308

Source: Wayne County Auditor

- (1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.
- (2) Tangible personal property is assessed at 25% 1994-2002. For 2003 the percentage is 23% and will be further reduced to 0% by 2013.
- (3) Public utility personal is assessed at 88% of actual value. For the years 1994-2001 the percentage was 100%.
- (a) Update year
- (b) Reappraisal year

Public Utilities (3)		Total		Ratio of Assessed to Actual Value
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$ 69,620,750	\$ 79,114,489	\$ 2,007,643,059	\$ 5,999,086,173	33.47%
73,305,970	83,302,239	1,991,708,664	5,974,702,479	33.34%
71,030,760	80,716,773	1,797,608,015	5,338,062,262	33.68%
97,685,490	97,685,490	1,784,210,213	5,236,801,822	34.07%
92,090,220	92,090,220	1,746,198,671	5,131,981,281	34.03%
95,917,830	95,917,830	1,591,969,055	4,655,832,113	34.19%
94,465,490	94,465,490	1,539,044,444	4,499,343,077	34.21%
94,053,410	94,053,410	1,501,812,893	4,376,706,736	34.31%
99,565,120	99,565,120	1,320,447,464	3,827,092,942	34.50%
111,081,520	111,081,520	1,244,562,297	3,564,859,542	34.91%

Wayne County, Ohio
 Computation of Legal Debt Margin
 December 31, 2004

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Valuation (2004)	\$ 2,007,643,059	\$ 2,007,643,059
Bonded Debt Limit	48,691,076	20,076,431
Outstanding debt:		
General obligation bonds	11,780,500	11,780,500
Revenue bonds	895,000	895,000
General obligation note	1,860,000	1,860,000
Total outstanding debt	<u>14,535,500</u>	<u>14,535,500</u>
Exemptions:		
General obligation bonds	11,780,500	11,780,500
Revenue bonds	895,000	895,000
General obligation note	1,860,000	1,860,000
Total exemptions	<u>14,535,500</u>	<u>14,535,500</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation minus Net Debt)	<u>\$ 48,691,076</u>	<u>\$ 20,076,431</u>

(1) The Debt Limitation is calculated as follows:

3 percent of the first 100,000,000 of assessed value	\$ 3,000,000
1 1/2 percent of the next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of 300,000,000	<u>42,691,076</u>
	<u>\$ 48,691,076</u>

(2) The Debt Limitation equals one percent of assessed value.

(3) The Amount Available in the debt service fund of \$829,349 is not listed as an exemption since all debt is exempt and including it would result in negative net debt.

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>
2004	\$ 1,860,000	\$ 2,007,643,059	113,577	0.09%	\$ 16.38
2003	14,535,500	1,991,708,664	113,121	0.73%	\$ 128.50
2002	11,743,067	1,797,608,015	112,193	0.65%	104.67
2001	1,030,491	1,784,210,213	111,045	0.06%	9.28
2000	1,074,502	1,746,198,671	111,564	0.06%	9.63
1999	1,182,971	1,591,969,055	111,045	0.07%	10.65
1998	1,493,289	1,539,044,444	110,125	0.10%	13.56
1997	1,695,384	1,501,812,893	109,548	0.11%	15.48
1996	1,927,380	1,320,447,464	108,556	0.15%	17.75
1995	2,083,171	1,244,562,297	104,600	0.17%	19.92

Source: Wayne County Auditor

(1) Source: Ohio Department of Development

Wayne County, Ohio

Computation of Direct and Overlapping Debt

December 31, 2004

	<u>Net General Obligation Debt Outstanding</u>	<u>Percent Applicable to County (1)</u>	<u>Amount Applicable to County</u>
Direct:			
Wayne County	\$ 11,780,500	100.00%	\$ 11,780,500
All subdivisions wholly within County	<u>43,268,731</u>	100.00%	<u>43,268,731</u>
	55,049,231		55,049,231
Overlapping:			
City of Norton	4,409,232	0.05%	2,205
City of Rittman	1,623,663	97.85%	1,588,754
North Central LSD	235,000	85.55%	201,043
Northwestern LSD	3,517,774	95.35%	3,354,198
Rittman EVSD	18,788,632	68.84%	12,934,094
Southeast LSD	302,644	100.00%	302,644
Triway LSD	2,260,773	100.00%	2,260,773
East Holmes LSD	3,292,305	0.32%	10,535
Hillsdale LSD	245,350	4.19%	10,280
Northwest LSD	22,891,980	0.87%	199,160
Tuslaw LSD	14,604,891	1.25%	182,561
West Holmes LSD	13,489,237	2.41%	325,091
Ashland-West Holmes Career Center	<u>450,303</u>	1.07%	<u>4,818</u>
Total overlapping:	<u>86,111,784</u>		<u>21,376,156</u>
Total direct and overlapping debt	<u>\$ 141,161,015</u>		<u>\$ 76,425,387</u>

Source: Most recent financial statements available for each entity.

(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

Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Governmental Expenditures
Last Ten Years

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total Governmental Expenditures</u>	<u>Ratio of Debt Service to Governmental Expenditures (Percentages)</u>
2004	\$ 590,868	\$ 549,816	\$ 1,140,684	\$ 69,886,711	1.63%
2003	768,687	849,476	1,618,163	68,909,073	2.35%
2002 (1)	9,537,171	267,148	9,804,319	79,715,810	12.30%
2001	124,390	76,813	201,203	65,343,336	0.31%
2000	216,890	88,519	305,409	57,760,144	0.53%
1999	214,390	100,355	314,745	51,207,225	0.61%
1998	211,890	111,986	323,876	47,800,603	0.68%
1997	209,390	123,548	332,938	42,605,131	0.78%
1996	206,890	134,904	341,794	41,216,626	0.83%
1995	250,897	149,110	400,007	38,716,462	1.03%

Source: Wayne County records and County audit reports.

(1) There were \$9,400,000 in bond anticipation notes retired in 2002 with the 2002 general obligation bonds issuance.

Wayne County, Ohio

Property Value and New Construction

Last Ten Years

Fiscal Year	Real Property Values			New Construction		
	Agricultural/ Residential	Commercial/ Industrial	Tax Exempt	Agricultural/ Residential	Commercial/ Industrial	Total
2004	\$1,386,673,390	\$665,582,219	\$303,141,170	\$28,597,590	\$19,353,760	\$47,951,350
2003	1,356,085,620	651,557,439	301,791,180	28,975,900	17,160,430	46,136,330
2002	1,327,899,170	308,366,830	242,306,700	29,378,480	9,997,080	39,375,560
2001	1,168,891,190	267,865,410	244,062,470	24,490,910	10,614,170	35,105,080
2000	1,138,361,020	261,192,590	131,078,870	21,746,090	9,388,430	31,134,520
1999	1,114,549,530	256,538,860	131,078,870	21,941,450	11,112,480	33,053,930
1998	962,335,730	234,329,880	159,326,290	27,485,070	9,377,890	36,862,960
1997	934,098,030	240,859,850	188,744,760	23,274,570	20,222,790	43,497,360
1996	763,325,620	221,112,880	133,288,250	14,701,220	16,779,310	31,480,530
1995	720,519,810	197,177,340	131,078,870	18,600,530	9,300,990	27,901,520

Source: Wayne County Auditor

Wayne County, Ohio

Demographic Statistics

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Estimated Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
2004	113,577	17,051	4.7%
2003	113,121	17,921	4.8%
2002	112,193	22,754	5.4%
2001	111,045	23,811	3.9%
2000	111,564	26,642	3.8%
1999	111,045	24,327	3.4%
1998	110,125	25,238	3.5%
1997	109,548	20,777	4.2%
1996	108,556	19,107	4.3%
1995	104,600	18,907	3.5%

Sources:

(1) Ohio Department of Development

(2) 2004 Ohio Department of Education, 2003 - 1995 Tri-County Educational Service Center

(3) Ohio Bureau of Employment Services

Wayne County, Ohio

Principal Taxpayers

Real Estate and Tangible Personal Property Tax

December 31, 2004

<u>Taxpayer</u>	<u>Type of Entity</u>	<u>Total Assessed Valuation (1)</u>	<u>Percent of Total Assessed Valuation</u>
Luk Incorporated	Manufacturer	\$ 17,691,720	0.89%
Newell-Rubbermaid, Inc.	Manufacturer	15,407,110	0.77%
J.M. Smucker Company	Manufacturer	13,093,550	0.66%
Wooster Brush	Manufacturer	12,445,440	0.62%
Gerstenslager Company	Manufacturer	12,016,210	0.60%
Bosch Rexroth Corporation	Manufacturer	7,984,780	0.40%
Morton International	Manufacturer	6,404,060	0.32%
College of Wooster	Education	6,020,230	0.30%
Caraustar Paperboard	Manufacturer	5,692,590	0.29%
Frito Lay	Manufacturer	4,505,390	0.23%
Total Top Ten Principal Taxpayers		<u>\$ 101,261,080</u>	<u>5.08%</u>
Total County Assessed Valuation		<u>\$ 1,991,708,664</u>	

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

Source: Wayne County Auditor

Wayne County, Ohio

Miscellaneous Statistics

December 31, 2004

Year Of Incorporation 1812

Form of Government:

Three member elected Board of County Commissioners with legislative and executive powers. Thirteen other elected officials with administrative powers.

County Seat: Wooster, Ohio

Area - Square Miles: 555

Number of Political Subdivisions Located in the County:

Townships	16
Cities	3
Villages	12
School Districts	10
Vocational School	1
Libraries	2
Hospitals	2
Fire Districts	2

Universities:

College of Wooster - 4 Year
University of Akron - Wayne General and Technical College - 2 year
Ohio State University - Agricultural Technical Institute - 2 year

Communication:

Radio Stations:
WQKT - FM
WKVX - AM
WCWS - College Station

Newspapers:

Daily Record (daily) - Circulation 26,500
Courier Crescent (weekly) - Circulation 3,500

Roads:

State Highways - 252 miles
County Roads - 494 miles
Township Roads - 565 miles
County Bridges - 489
County Culverts - 3,571

Source: Wayne County Auditor, Wayne County Engineer

Wayne County, Ohio

ELECTED OFFICIALS DECEMBER 31, 2004

Board of Comissioners

Ann M. Obrecht
Fred Cannon
Cheryl Noah

Auditor

Jarra Underwood

Clerk of Courts

Carol White Millhoan

Coroner

Dr. J.T. Questel

Court of Common Pleas

Mark K. Wiest
Robert J. Brown

County Court Judges

Stuart K. Miller
D. William Evans

Engineer

Roger Terrill

Probate Court

Raymond Leisy

Prosecutor

Martin Frantz

Recorder

Jane Carmichael

Sheriff

Thomas Maurer

Treasurer

Beverly Shaw





**Auditor of State
Betty Montgomery**

88 East Broad Street
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FINANCIAL CONDITION

WAYNE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 13, 2005**