



**Mary Taylor, CPA**  
Auditor of State



**WAYNE COUNTY**  
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# Mary Taylor, CPA

Auditor of State

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

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2008, wherein we indicated the financial statements of Nick Amster Sheltered Workshop, Inc., the discretely presented component unit were audited by other auditors. We also noted the County restated net assets/fund balance of the governmental activities and County Board of Mental Retardation and Development Disabilities Fund. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Nick Amster Sheltered Workshop, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

### Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

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

We noted certain matters that we reported to the County's management in a separate letter dated June 24, 2008.

#### **Compliance and Other Matters**

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

We did note a certain noncompliance or other matter that we reported to the County's management in a separate letter dated June 24, 2008.

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



**Mary Taylor, CPA**  
Auditor of State

June 24, 2008



# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE 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 apply to each of its major federal programs for the year ended December 31, 2007. 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 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 Wayne County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2007.

#### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the County's internal control that might be significant deficiencies or material weaknesses as defined below. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

We also noted a matter involving the internal control over compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 24, 2008.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County as of and for the year ended December 31, 2007, and have issued our report thereon dated June 24, 2008, wherein we indicated the financial statements of Nick Amster Sheltered Workshop, Inc., the discretely presented component unit were audited by other auditors. We also noted the County restated net assets/fund balance of the governmental activities and County Board of Mental Retardation and Development Disabilities Fund. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Mary Taylor, CPA**  
Auditor of State

June 24, 2008



**WAYNE COUNTY**

**FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2007**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>(Passed through the Ohio Department of Development)</i>				
Community Development Block Grants/State's Program	BC050781	14.228	\$49,389	\$49,389
	BC070781		2,340	17,264
	BF040781		23,000	23,000
	BF050781		243,986	245,395
	BF060781		137,148	132,431
Total Community Development Block Grants/State's Program			<u>455,863</u>	<u>467,479</u>
Home Investment Partnerships Program	BC050782	14.239	168,804	168,804
	BC070782		18,264	18,389
Total Home Investment Partnerships Program			<u>187,068</u>	<u>187,193</u>
Total U.S. Department of Housing and Urban Development			<u>642,931</u>	<u>654,672</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Edward Byrne Memorial Justice Assistance Grant Programs	2005JGA016445	16.738	19,916	-
	2006JGA016445		44,550	44,550
	2005JGD016463		6,533	-
	2006JGD016463		10,369	12,478
Total Edward Byrne Memorial Justice Assistance Grant Programs			<u>81,368</u>	<u>57,028</u>
<i>(Passed through the Ohio Department of Youth Services)</i>				
Juvenile Accountability Block Grants	2004JB015B033A	16.523	12,869	10,125
<i>(Passed through Ohio Attorney General)</i>				
Crime Victim Assistance	2007VAGENE254	16.575	67,387	70,048
	2008VAGENE254		22,461	16,385
	2007VACHAE515		14,180	14,180
	2008VACHAE515		4,727	4,727
Total Crime Victim Assistance			<u>108,755</u>	<u>105,340</u>
Total U.S. Department of Justice			<u>202,992</u>	<u>172,493</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	S06HEM6850212	97.042	52,992	-
	S07HEM7850196		-	57,448
			<u>52,992</u>	<u>57,448</u>
Total U.S. Department of Homeland Security			<u>52,992</u>	<u>57,448</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster: Special Education_Grants to States	071191-6B-SF-07	84.027	37,252	67,053
	071191-6B-SF-08		7,563	7,563
Total Special Education_Grants to States			<u>44,815</u>	<u>74,616</u>
Special Education_Preschool Grants	071191-PG-S1-2007	84.173	1,262	11,356
	071191-PG-S1-2008		1,276	1,276
Total Special Education_Preschool Grants			<u>2,538</u>	<u>12,632</u>
Total Special Education Cluster			<u>47,353</u>	<u>87,248</u>
State Grants for Innovative Programs	071191-C2-S1-07	84.298	121	135
	071191-C2-S1-08		14	-
Total State Grants for Innovative Programs			<u>135</u>	<u>135</u>
Total U.S. Department of Education			<u>47,488</u>	<u>87,383</u>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<i>(Passed through the Ohio Department of Education)</i>				
National School Lunch Program	071191-LLP4-2007	10.555	14,220	14,220
Total U.S. Department of Agriculture			<u>14,220</u>	<u>14,220</u>

WAYNE COUNTY

FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<i>(Passed through the Ohio Department of Mental Retardation and Development Disabilities)</i>				
Social Services Block Grant	MR-85	93.667	\$52,112	\$52,112
State Children's Insurance Program		93.767	4,185	4,185
Medical Assistance Program		93.778	1,599,650	1,599,650
Total U.S. Department of Health and Human Services			<b>1,655,947</b>	<b>1,655,947</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction	N/A	20.205	1,735,486	1,735,486
<i>(Direct)</i>				
Airport Improvement Programs	N/A	20.106	9,880	17,480
	N/A		18,431	92,249
	N/A		0	152,875
	N/A		50,264	132,399
Total Airport Improvement Programs			78,575	395,003
Total U.S. Department of Transportation			<b>1,814,061</b>	<b>2,130,489</b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
WIA Cluster:				
Workforce Investment Act Adult Program	N/A	17.258	194,899	169,412
Workforce Investment Act Adult Program Administration	N/A		12,282	12,391
Total Workforce Investment Act Adult Program			207,181	181,803
Workforce Investment Act Youth Activities	N/A	17.259	275,841	239,546
Workforce Investment Act Youth Activities Administration	N/A		17,382	29,573
Total Workforce Investment Act Youth Activities			293,223	269,119
Workforce Investment Act Dislocated Worker	N/A	17.260	153,704	101,423
Workforce Investment Act Dislocated Worker Administration	N/A		9,686	7,418
Total Workforce Investment Act Dislocated Worker			163,390	108,841
Workforce Investment Act Rapid Response	N/A	17.260	8,746	780
Workforce Investment Act Rapid Response Administration	N/A		551	57
Total Workforce Investment Act Rapid Response			9,297	837
Workforce Investment Act VR2 Work Keys Assessment	N/A	17.260	1,107	3,269
Workforce Investment Act VR2 Work Keys Administration	N/A		70	239
Total Workforce Investment Act VR2 Work Keys Assessment			1,177	3,508
Total Workforce Investment Act Cluster			674,268	564,108
Reed Act One Stop Program	N/A	17.225	19,260	18,226
Reed Act One Stop Program Administration	N/A		1,214	1,333
Total Reed Act One Stop Program			20,474	19,559
Total U.S. Department of Labor			<b>694,742</b>	<b>583,667</b>
TOTAL			<b>\$5,125,373</b>	<b>\$5,356,319</b>

See accompanying Notes to the Federal Award Receipts and Expenditures Schedule

**WAYNE COUNTY**

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2007**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) summarizes activity of the County's federal awards programs. The Schedule has been prepared on the cash basis of accounting, except expenditures of assistance passed through the Ohio Department of Jobs and Family Services Workforce Investment Act are presented on an accrual basis.

**NOTE B - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) 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. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Receipts and Expenditures (the 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.

As of December 31, 2007, there were four outstanding loans with a total loan amount of \$438,500 and current loan balance of \$358,040. Payments were received for principal in the amount of \$37,371 and for interest in the amount of \$12,867. Payments are received on a monthly basis. Collateral for development loans is certified in the "Legally Binding Documents" of the loan process.

**NOTE C – FEDERAL HOUSING REVOLVING LOAN**

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in February 2007 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2007, housing revolving loan funds amounts to \$67,065.

**NOTE D - MATCHING REQUIREMENTS**

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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WAYNE COUNTY  
 SCHEDULE OF FINDINGS  
 OMB CIRCULAR A -133 § .505  
 DECEMBER 31, 2007

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under §.510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Workforce Investment Act Cluster CFDA #17.258, #17.259, and #17.260 Airport Improvement Program CFDA #20.106 Highway Planning and Construction CFDA #20.205
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

WAYNE COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
 OMB CIRCULAR A -133 § .315 (b)  
 DECEMBER 31, 2007

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2006-001	Issues regarding proper recording of Workforce Investment Act (WIA) expenditures and County Public Assistance expenditures and surplus cash within the WIA Fund.	No	Partially Corrected – included in management letter.

# Comprehensive Annual Financial Report



For the fiscal year end  
December 31, 2007





# Comprehensive Annual Financial Report

of Wayne County, Ohio  
for the year ended December 31, 2007

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

428 West Liberty Street • Wooster, Ohio 44691





**Wayne County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2007*

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# Introductory Section









June 24, 2008

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, 2007. This report, which is prepared in conformance with accounting principles generally accepted in the United States of America (“GAAP”) as set forth by the Government Accounting Standards Board (“GASB”), is indicative of the continued commitment of the Auditor’s office to provide quality financial information to the citizens of the County and all other interested parties. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor’s office. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County’s financial activities have been included.

## **REPORTING ENTITY AND SERVICES**

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

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

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

The County is also associated with the following organizations:

**Joint Ventures without Equity Interest**

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

**Jointly Governed Organizations**

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

**Related Organizations**

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

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

**Wayne County District Board of Health**

**Wayne County Soil and Water Conservation District**

**Wayne County Mental Health and Recovery Board**

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

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

**THE COUNTY AND FORM OF GOVERNMENT**

***Profile of the County***

The County is located in Northeastern Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. The State of Ohio originally recognized the present County as a township of Columbiana County known as Killbuck. As new counties were authorized in 1808, Killbuck Township established its own governing bodies and was reorganized as Wayne County in 1812. Currently the County includes sixteen townships, twelve villages, and three cities. Of the three cities, Wooster is the County seat and the largest city in the County. The County encompasses 555 square miles with approximately 113,700 residents and ranks 24<sup>th</sup> largest county in Ohio.

***Form of Government***

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

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

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 59,000 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 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, two Court of Common Pleas Judges, two County Municipal Court Judges, Engineer, Probate Court Judge, Prosecutor, and Sheriff.

## **LOCAL ECONOMY**

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

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

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

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

Tourism is big business in the County generating over \$170 million annually. Popular attractions are Lehman's Old Time hardware, the Ohio Light Opera, the Secrest Arboretum, Johnson Woods State Nature Preserve or the 5000-acre Killbuck Marsh wildlife area.

The economy of Wayne County consists of a diverse mixture of agriculture production, manufacturing including particular strengths in metals, advanced materials and energy industry components, agribusiness and food processing, education and research as well as financial and business services. During 2007, the unemployment rate for Wayne County was 4.7%, which was substantially lower than the State average of 5.5% and slightly higher than the National average of 4.6%.

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.

With the steady growth both in residential and commercial construction, the financial outlook for the County appears positive. While the County has benefited from growth in recent years, there has been a concerted effort to conserve the County's rural atmosphere. Agriculture remains our number one industry today, with nearly 260,000 acres of total farming land and \$200 million in annual cash receipts from farm commodities. Wayne County also ranked first in hay and second in oats production in Ohio. Wayne County also ranked first in milk production in Ohio with 646 million pounds produced in 2007 from 445 dairy farms. Record milk prices for the year indicate the value of the production would approach \$125 million and have an economic impact of \$300 million within the regions economy. Wayne County agriculture is also experiencing significant growth in fruit, vegetable and poultry sectors with many of these operations targeting local and organic niche markets. Leaders of the County will continue working hard to bridge the gap over the next 10 years as Wayne County migrates from more of a rural to an urban county to ensure a strong economy and quality way of life.

More than 22 companies completed established industrial operations or expansion projects in 2007. These represent an investment of \$146 million and a commitment to create or retain nearly 1,300 positions. Additionally, the pipeline for 2008 contains 14 projects in various stages of development with preliminary investment figures of nearly \$50 million.

## **MAJOR INITIATIVES**

### ***Current Projects***

Very few facility capital improvement projects were undertaken in 2007 by the County. With improvements to County owned buildings being addressed on an as needed basis. A study is being done to address cosmetic and structure improvements to the Wayne County Courthouse. Project estimates exceed \$6 million.

The economic condition in 2007, although challenging, had some positive attributes. Residential and agricultural development added \$76,000,000 to the tax base in the County, the total commercial and industrial development exceeded \$60,000,000, which was an increase over 2006.

*AT & F Advanced Metals* completed a 27,000 square foot addition, which represents a million dollar investment.

*Bekaert* a wire extrusion & manufacturing facility invested \$4,800,000 in machinery and equipment at their Orrville facility.

*The City of Orrville* committed \$2,700,000 to create a new industrial park.

*Compak Inc* constructed a 150,000 square foot ware housing facility, total investment \$4.8 million.

*Quality Castings* a long-standing success in iron castings expanded their operations by 180,000 square feet, total investment \$2,500,000.

*Rayco* expanded with 80,000 square feet for machinery manufacturing, total investment \$4,800,000.

*Westerman Companies* 68,000 square feet relocation and expansion, invested \$6,500,000 into their Oil & Natural Gas industry equipment.

*Western Reserve Group* a local insurance provider, expanded 70,300 square feet, total investment \$6,000,000.

*Orrville City* saw collective investments valued in excess of \$57,000,000.

### ***FUTURE PROJECTS***

*Orrville City Schools* will begin phase two, with the construction of a grade school. This continues a partnership with the Ohio School Facilities Commission.

*Buckeye Golden Veal* nearing completion of a slaughter facility, the \$4,000,000 investment will create 45 new jobs.

*Spectrum Brands* the 52,000 square foot warehouse expansion is the third, in three years. The \$1,800,000 investment will support growth for the potting soil and lawn fertilizer plant.

*The American National Red Cross* plans relocation to a 14,000 square foot facility, total investment \$2,500,000.

*Milltown Pointe* has plans for investing over \$7,000,000 in a residential facility.

*Commerce Parkway Associates* prepares to construct a \$4,000,000 ambulatory care and surgery center.

### **DEPARTMENTAL FOCUS**

#### ***Auditor's Office***

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

The Auditor's office continues to build and enhance the Geographic Information Systems working toward on-line aerial maps.

A new dog licensing application is being developed which will permit on line registration and access to licensed dog records 24 hours a day, seven days per week. This will streamline the process of returning lost dogs to their owners and create greater efficiency in this area of the office.

The office is also in the midst of the sextennial reappraisal, properties are being reviewed and the current market is being analyzed to determine market rates for all classes of real estate. The project will be complete for the 2008 tax year.

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

## FINANCIAL INFORMATION

### *Budgetary and Internal Control*

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

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

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

### *Accounting System*

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

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

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

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

As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Accountants’ Report, providing an assessment of the County’s finances for 2007 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 \$1,671,722 in net assets at December 31, 2007. This balance is the result of the accumulation of sufficient resources from charging back the County funds, and several governmental units within the County, that participate in the self-insurance program, which is deemed sufficient to cover outstanding claims of the County.

***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 \$118,560,999 at December 31, 2007. The most significant agency funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board. The County's private purpose trust funds, which include the Care Center Residents Trust and the Children Services Trust, have net assets of \$255,230 at December 31, 2007.

### **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, 2007, the County's investments were limited to federal agency securities, repurchase agreements, commercial paper, certificates of deposit and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio). The total amount of investment income earned by governmental activities was \$3,311,308 for the year ended December 31, 2007, \$43,778 being credited directly to program revenues.

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

### **Risk Management**

The County has contracted with Arthur J. Gallagher & Company and the Public Entity Risk Consortium (PERC) to meet the needs of the County for general liability, property, auto, crime, forgery, and employee liability, public officers' liability, and boiler and machinery insurance. The County also carries insurance coverage that protects individual departments from liabilities arising from normal operations. The County has contracted with Scottsdale Surplus Lines Company to provide social service professional liability.

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

## **OTHER INFORMATION**

### ***Independent Audit***

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2007, by the Auditor of State's Office. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The Auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

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

## **Use of the Report**

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

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

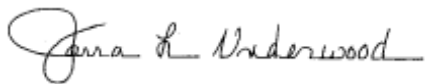
## **Certificate of Achievement for Excellence in Financial Reporting**

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2006. This was the eleventh consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. We believe our current report continues to conform to the Certificate of Achievement program requirements, thus we are submitting it to GFOA.

## **Acknowledgments**

This report would not have been possible without the support and dedication of a number of the employees of the County Auditor's Office, and County department heads. A special thanks to Keely Zemrock, Chief Deputy Auditor, Carol Zemrock, Fiscal Officer, and our consultant Rea and Associates, Inc. for their assistance on this project. 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,



Jarra L. Underwood  
Wayne County Auditor



**Wayne County, Ohio**  
*Elected Officials Roster*  
*December 31, 2007*

***Board of Commissioners***

Cheryl Noah  
Scott Wiggam  
Ann Obrecht

***Auditor***

Jarra L. Underwood

***Clerk of Courts***

Tim Neal

***Coroner***

Dr. Amy Jolliff

***Court of Common Pleas***

Mark K. Weist  
Robert Brown

***County Court Judges***

Stuart K. Miller  
Carol White Millhoan

***Engineer***

Roger Terrill

***Probate Court***

Raymond Leisy

***Prosecutor***

Martin Frantz

***Recorder***

Jane Carmichael

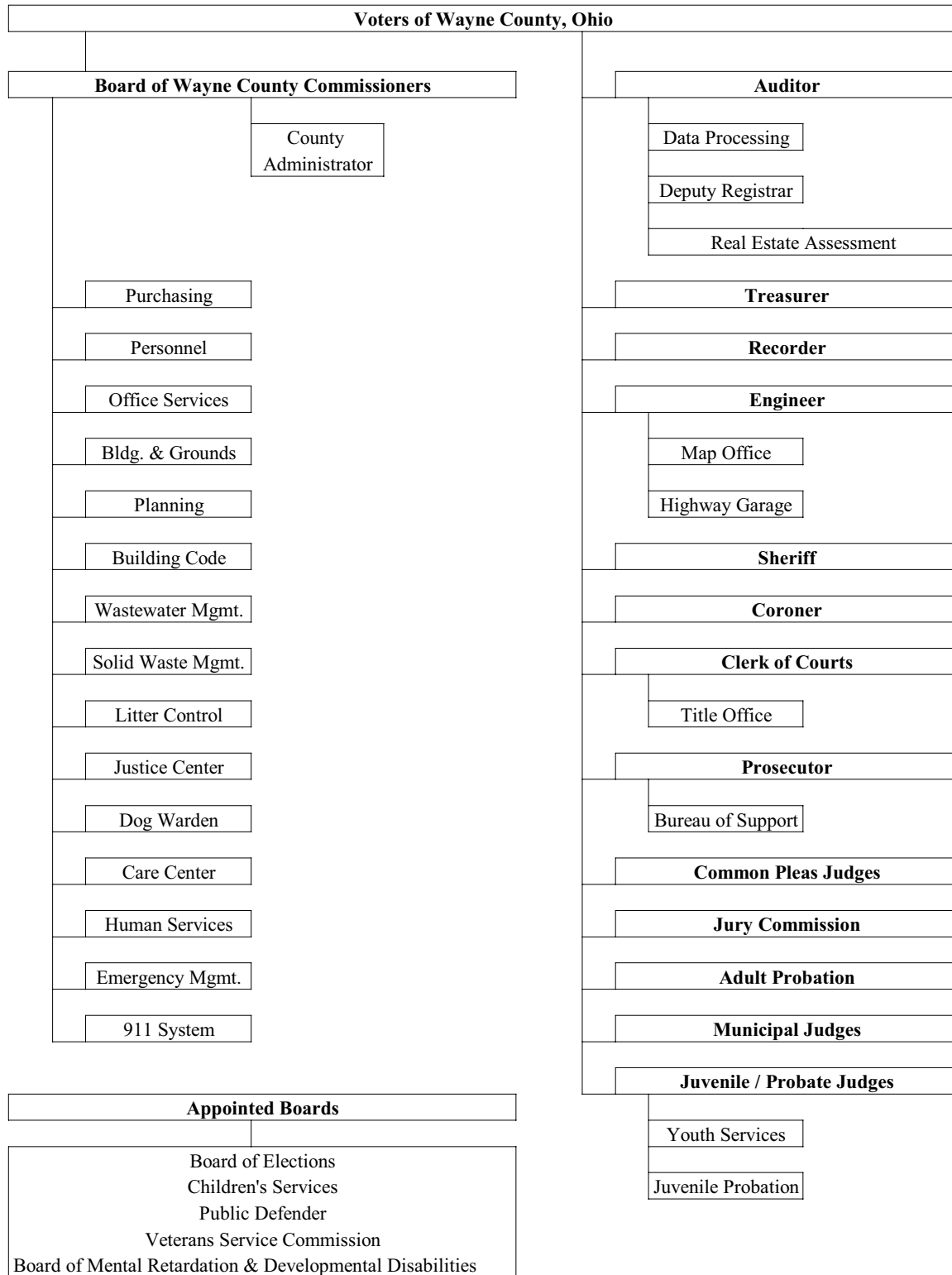
***Sheriff***

Thomas Maurer

***Treasurer***

Beverly Shaw

**Wayne County, Ohio**  
 ORGANIZATION CHART  
 DECEMBER 31, 2007



# 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, 2006

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.



*Charles S. Cox*

President

*Jeffrey R. Emer*

Executive Director

# Financial Section



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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and the remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2007, 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%, 5%, and 20%, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component unit and the remaining fund information. Other auditor's 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 the Comptroller General of the United States' *Government Auditing Standards*. 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 our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and the remaining fund information of Wayne County, Ohio, as of December 31, 2007, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, County Board of Mental Retardation and Developmental Disabilities, Job and Family Services, Wayne County Care Center, and Children Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

As further described in Note 3 to the basic financial statements, the County restated net assets/fund balance of its Governmental Activities and the County Board of Mental Retardation and Developmental Disabilities Fund. These restatements are to account for prior year understatement of cash with fiscal agent.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2008, 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, 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.



**Mary Taylor, CPA**  
Auditor of State

June 24, 2008



**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007

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, 2007. 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 2007 are as follows:

- The total net assets of the County increased \$1,083,935. Net assets of governmental activities increased \$1,557,042, which represents a 1.31% increase over 2006. Net assets of business-type activities decreased \$473,107 or 6.59% from 2006.
- General revenues accounted for \$31,993,512 or 40% of total governmental activities revenue. Program specific revenues accounted for \$47,663,116 or 60% of total governmental activities revenue.
- Governmental activities capital assets increased \$1,905,440. Business-type activities capital assets decreased \$249,995.
- The County had \$78,089,586 in expenses related to governmental activities; \$47,663,116 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$31,993,512 were adequate to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$25,719,348 in 2007, an increase of \$1,082,697 or 4.39% from 2006 revenues. The expenditures of the general fund totaled \$24,738,838 in 2007, an increase of \$1,646,199 or 7.13% from 2006 expenditures.
- The county board of mental retardation and developmentally disabled (MRDD) special revenue fund, the County's second largest major fund, had revenues of \$11,398,566 in 2007, a decrease of \$556,646 or 4.66% from 2006 revenues. The expenditures totaled \$12,492,446 in 2007, an increase of \$30,892 or .25% from 2006 expenditures.
- In the general fund, the actual revenues came in \$3,996,839 higher than they were originally budgeted, and actual expenditures were \$1,147,819 higher than the amount in the original budget.

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

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

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007

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

**Reporting the County as a Whole**

***Statement of Net Assets and the Statement of Activities***

The statement of net assets and the statement of activities answer the question, "How did we do financially during 2007?" These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

**Reporting the County's Most Significant Funds**

***Fund Financial Statements***

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

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2007

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

***Governmental Funds***

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

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

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

***Proprietary Funds***

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its sanitary sewer district and water district operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages 31-33 of this report.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
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***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 34-35 of this report.

***Notes to the Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 36-68 of this report.

**Government-Wide Financial Analysis**

Recall that the statement of net assets provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net assets for 2007 compared to 2006.

*Table 1 Net Assets*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Totals</i>	
	<u>2007</u>	<u>2006 Restated</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006 Restated</u>
<b><i>Assets</i></b>						
<i>Current and Other</i>						
Assets	\$ 62,926,737	\$ 64,651,003	\$ 1,061,018	\$ 1,321,130	\$ 63,987,755	\$ 65,972,133
Capital Assets, Net	<u>91,645,989</u>	<u>89,740,549</u>	<u>8,437,533</u>	<u>8,687,528</u>	<u>100,083,522</u>	<u>98,428,077</u>
Total Assets	<u>154,572,726</u>	<u>154,391,552</u>	<u>9,498,551</u>	<u>10,008,658</u>	<u>164,071,277</u>	<u>164,400,210</u>
<b><i>Liabilities</i></b>						
Other Liabilities	20,380,396	21,322,369	88,975	94,202	20,469,371	21,416,571
<i>Long-Term Liabilities:</i>						
Due Within One Year	1,432,895	1,404,699	36,199	35,799	1,469,094	1,440,498
Due In More Than One Year	<u>11,920,211</u>	<u>12,382,302</u>	<u>2,671,429</u>	<u>2,703,602</u>	<u>14,591,640</u>	<u>15,085,904</u>
Total Liabilities	<u>33,733,502</u>	<u>35,109,370</u>	<u>2,796,603</u>	<u>2,833,603</u>	<u>36,530,105</u>	<u>37,942,973</u>
<b><i>Net assets</i></b>						
Invested In Capital Asset, Net of Related	81,561,433	79,170,381	5,753,433	5,974,728	87,314,866	85,145,109
Restricted	28,109,998	29,405,666	-	-	28,109,998	29,405,666
Unrestricted	<u>11,167,793</u>	<u>10,706,135</u>	<u>948,515</u>	<u>1,200,327</u>	<u>12,116,308</u>	<u>11,906,462</u>
Total Net Assets	<u>\$ 120,839,224</u>	<u>\$ 119,282,182</u>	<u>\$ 6,701,948</u>	<u>\$ 7,175,055</u>	<u>\$ 127,541,172</u>	<u>\$ 126,457,237</u>

**Wayne County, Ohio**  
Management's Discussion and Analysis  
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Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2007, the County's assets exceeded liabilities by \$127,541,172. This amounts to \$120,839,224 in governmental activities and \$6,701,948 in business-type activities. The County's finances remained strong during 2007, as the economy continues its recovery.

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 61% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Capital assets, net of related debt were \$87,314,866 at December 31, 2007. 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, 2007, 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, \$28,109,998 or 22%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net assets of \$12,116,308 may be used to meet the government's ongoing obligations to citizens and creditors.

Table 2 on the following page shows the changes in net assets for governmental activities and business-type activities for 2007 compared to 2006.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
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*Table 2 Change in Net Assets*

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Totals</u>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 14,436,931	\$ 13,358,652	\$ 625,174	\$ 773,477	\$ 15,062,105	\$ 14,132,129
Operating Grants, Contributions and Interest	27,348,058	25,832,732	131,000	247,601	27,479,058	26,080,333
Capital Grants and Contributions	5,878,127	2,859,525	-	-	5,878,127	2,859,525
<i>General Revenues:</i>						
Property Taxes	14,229,359	15,911,159	-	-	14,229,359	15,911,159
Sales Tax	9,749,972	9,522,787	-	-	9,749,972	9,522,787
Grants and Entitlements	4,042,417	4,407,494	-	-	4,042,417	4,407,494
Investment Earnings	3,267,530	2,379,412	-	-	3,267,530	2,379,412
Miscellaneous	704,234	621,336	32,140	195,283	736,374	816,619
<b>Total Revenues</b>	<u>79,656,628</u>	<u>74,893,097</u>	<u>788,314</u>	<u>1,216,361</u>	<u>80,444,942</u>	<u>76,109,458</u>
<b>Program Expenses</b>						
<i>General Government:</i>						
Legislative and Executive	10,659,605	10,338,123	-	-	10,659,605	10,338,123
Judicial	6,176,742	4,955,774	-	-	6,176,742	4,955,774
Public Safety	11,329,681	10,344,660	-	-	11,329,681	10,344,660
Public Works	10,688,840	8,766,467	-	-	10,688,840	8,766,467
Health	515,654	547,959	-	-	515,654	547,959
Human Services	36,572,367	35,666,262	-	-	36,572,367	35,666,262
Conservation and Recreation	86,029	88,662	-	-	86,029	88,662
Economic Development	631,645	590,544	-	-	631,645	590,544
Urban Redevelopment and housing	193,122	385,539	-	-	193,122	385,539
Other	748,260	884,280	-	-	748,260	884,280
Interest and Fiscal Charges	487,641	505,411	-	-	487,641	505,411
Sanitary Sewer District	-	-	1,242,966	1,239,965	1,242,966	1,239,965
Water District	-	-	28,455	-	28,455	-
<b>Total Expenses</b>	<u>78,089,586</u>	<u>73,073,681</u>	<u>1,271,421</u>	<u>1,239,965</u>	<u>79,361,007</u>	<u>74,313,646</u>
<b>Change in Net Assets Before Transfers</b>	<u>1,567,042</u>	<u>1,819,416</u>	<u>(483,107)</u>	<u>(23,604)</u>	<u>1,083,935</u>	<u>1,795,812</u>
<b>Transfers</b>	<u>(10,000)</u>	<u>277,787</u>	<u>10,000</u>	<u>(277,787)</u>	<u>-</u>	<u>-</u>
<b>Total Change in Net Assets</b>	<u>\$ 1,557,042</u>	<u>\$ 2,097,203</u>	<u>\$ (473,107)</u>	<u>\$ (301,391)</u>	<u>\$ 1,083,935</u>	<u>\$ 1,795,812</u>

**Wayne County, Ohio**  
Management's Discussion and Analysis  
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**Governmental Activities**

Governmental net assets reported an overall increase of \$1,557,042 in 2007. Although there are several non-operating factors that caused net assets to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall increase in net assets. One of the most significant causes to this increase was the result of the children services board continued policy of closely monitoring expenses and tightening of the budget in order to accumulate resources when possible. This policy will continue in order to have resources available for the periods after the expiration of a tax levy scheduled for 2010, in anticipation of the levy not being renewed. One other key factor leading to the overall increase was a reduction in road, bridge and other infrastructure maintenance by the County engineer department during the year. These expenses fluctuate from year to year based on an as needed basis and the revenues for these costs are not directly attributed to projects performed. In recent years, project expenses have exceeded revenues.

Other significant factors contributing to the net increase was improved investment earnings and the recognition of contributed assets, as Local Township roads were turned over to the County at a recognized value of \$2,376,000. Factors offsetting the overall net increase are discussed within the *Governmental Funds* analysis starting on page 10.

Human services, which includes supporting the operations of the Wayne County care center, county board of MRDD, job and family services, bureau of support, and the children services board, accounts for \$36,572,367 of expenses, or 46.8% of total governmental expenses of the County. These expenses were funded by \$23,821,709 in program revenues in 2007, compared to \$20,991,275 in 2006.

General government expenses composed of legislative and executive and judicial programs totaled \$16,836,347 or 21.6% of total governmental expenses. General government expenses were covered by \$6,994,981 in program revenues in 2007 as compared to \$6,542,674 in 2006.

The state and federal government contributed to the County revenues in the amount of \$27,348,058 in operating grants, contributions and interest, and \$5,878,127 in capital grants contributions and interest. These revenues are restricted to a particular program or purpose. \$18,781,420 or 56.5% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$31,993,512, and amounted to 40% of total revenues. These revenues primarily consist of property and sales tax revenue of \$23,979,331, or 75% of total general revenues in 2007. Investment earnings of \$3,267,530, which are not restricted for a particular program, increased by \$888,118 or 37% due to increased interest rates of certificates of deposits and more significantly in securities issued by federal government agencies.

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 2007 compared to 2006. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

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**Management's Discussion and Analysis**  
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*Table 3 Governmental Activities*

	<i>Total Cost of Services <u>2007</u></i>	<i>Total Cost of Services <u>2006</u></i>	<i>Net Costs of Services <u>2007</u></i>	<i>Net Costs of Services <u>2006</u></i>
<b>Program Expenses</b>				
<i>General Government:</i>				
<i>Legislative and Executive</i>	\$ 10,659,605	\$ 10,338,123	\$ (5,417,548)	\$ (5,268,691)
<i>Judicial</i>	6,176,742	4,955,774	(4,423,818)	(3,482,532)
<i>Public Safety</i>	11,329,681	10,344,660	(8,147,543)	(7,265,494)
<i>Public Works</i>	10,688,840	8,766,467	2,156,871	975,419
<i>Health</i>	515,654	547,959	(243,905)	(301,038)
<i>Human Services</i>	36,572,367	35,666,262	(12,750,658)	(14,674,987)
<i>Conservation and Recreation</i>	86,029	88,662	(86,029)	(88,662)
<i>Economic Development</i>	631,645	590,544	(208,400)	733,538
<i>Urban Redevelopment and housing</i>	193,122	385,539	(193,122)	(385,539)
<i>Other</i>	748,260	884,280	(624,677)	(759,375)
<i>Interest and Fiscal Charges</i>	487,641	505,411	(487,641)	(505,411)
<i>Total</i>	<u>\$ 78,089,586</u>	<u>\$ 73,073,681</u>	<u>\$ (30,426,470)</u>	<u>\$ (31,022,772)</u>

Overall net costs of services decreased \$596,302, or 2%.

The dependence upon general revenues for governmental activities is apparent, with 38.9% and 42.5% of expenses supported through taxes and other general revenues during 2007 and 2006, respectively.

**Business-Type Activities**

The sanitary sewer district and the water district are the County's business-type activities. These programs had total revenues of \$788,314 and expenses of \$1,271,421 for fiscal year 2007. The business type activities net asset balance decreased \$473,107, as compared to the ending 2006 net asset balance. This decrease only represents 6.59% of the carryover net asset balance from 2006.

**Financial Analysis of the Government's Funds**

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

**Governmental Funds**

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



**Wayne County, Ohio**  
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The County's governmental funds (as presented on the balance sheet on pages 18-19) reported a total fund balance of \$36,384,511, which is \$778,050 less than last year's restated balance of \$37,164,557, or a 2.1% decrease. Some of the most significant changes in fund balances occurred within the general fund, the motor vehicle and gas tax, county board of MRDD, job and family services, and children services board major special revenue funds.

The general fund balance increased in 2007 by \$752,564, or 9.2%, as compared to 2006. The primary factor contributing to this increase was the result of increased revenues from interest earnings.

The motor vehicle and gas tax fund reported an increase in fund balance of \$280,042, or 12.2% as compared to 2006. This change in fund balance was caused by a reduction of improvement projects to the County's infrastructure. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to these needs.

The county board of MRDD fund reported a decrease in fund balance of \$1,075,847, or 11.6% as compared to 2006. For the year, operating costs remained constant; however revenues to cover these expenditures were recognized in the prior year.

The job and family services fund reported a decrease in fund balance of \$756,517, or 57.7% as compared to 2006. This decrease was the result of revenue recognized in the prior year expended on services provided during 2007.

The children services board fund reported an increase in fund balance of \$899,164, or 18.1% as compared to 2006. This increase is the result of the children services board costs cutting measures in order to build a fund balance reserve, tighten the budget and accumulate resources when possible. This will be done in order to have resources available for the periods after the expiration of a tax levy scheduled for 2010 in anticipation of the levy not being renewed by the citizenry.

***Budgeting Highlights - General Fund***

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

Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues increased \$2,345,190 as compared to the original budgeted amount. The most significant increase was \$617,600 within intergovernmental revenues and \$1,782,400 in interest. These increases were due to the budgeting process for both. Within intergovernmental revenues, state reimbursement taxes are budgeted when sufficient information comes available to accurately budget, however this is done prior to receiving any funds. For interest earnings, the County only budgets 11 months of estimated investment earnings to be conservative. Actual revenues exceeded final budgeted amounts by \$1,651,649, with the most significant excess reported with permissive sales tax revenue. It's the County's budgeting process to only budget for 11 months of these revenues due to the unpredictability of receiving 12 months of receipts from the state in a timely manner.

**Wayne County, Ohio**  
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The final expenditure budget exceeded the original budget amount by \$3,099,388, most of which was caused by the budgeting of costs related to the County's commitment to the Multi-County Juvenile Attention Center. These costs were encumbered during 2007 and will be expended during 2008. The final budget for expenditures exceeded final costs by \$1,951,569. There were no individual programs within the general fund that significantly impacted this difference.

**Proprietary Funds**

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

**Capital Assets and Debt Administration**

**Capital Assets**

At the end of 2007, the County had \$100,083,522 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$91,645,989 was reported in governmental activities and \$8,437,533 was reported in business-type activities. Table 4 shows 2007 balances compared to 2006:

*Table 4 Capital Assets at December 31*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Totals</i>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
<i>Land</i>	\$ 4,496,048	\$ 4,496,048	\$ 641,334	\$ 641,334	\$ 5,137,382	\$ 5,137,382
<i>Construction in Progress</i>	543,188	1,826,222	-	-	543,188	1,826,222
<i>Buildings and Improvements</i>	43,299,154	41,699,718	4,477,440	4,477,440	47,776,594	46,177,158
<i>Equipment</i>	11,945,127	11,418,401	221,683	269,732	12,166,810	11,688,133
<i>Infrastructure</i>	85,803,305	80,171,295	-	-	85,803,305	80,171,295
<i>Sewer Mains</i>	-	-	4,532,823	4,532,823	4,532,823	4,532,823
<i>Less: Accumulated</i>						
<i>Depreciation</i>	<u>(54,440,833)</u>	<u>(49,871,135)</u>	<u>(1,435,747)</u>	<u>(1,233,801)</u>	<u>(55,876,580)</u>	<u>(51,104,936)</u>
<i>Total</i>	<u>\$ 91,645,989</u>	<u>\$ 89,740,549</u>	<u>\$ 8,437,533</u>	<u>\$ 8,687,528</u>	<u>\$ 100,083,522</u>	<u>\$ 98,428,077</u>

The most significant changes to capital assets, other than the recognition of depreciation expense during the year, occurred from the capitalization of assets related to improvements of the County's infrastructure, more specifically the roads and bridges within the County. In addition to these improvements, a County project to extend the runway of the Wayne County Airport is reported as construction in progress. See Note 9 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2007**

**Debt Administration**

At December 31, 2007, the County had \$10,067,500 in general obligation bonds, \$95,000 in OPWC loans, and \$2,684,100 in sanitary sewer revenue and improvement bonds. Of this total, \$601,300 is due within one year and \$12,245,300 is due in more than one year. Table 5 summarizes the bonds and loans outstanding as of December 31:

*Table 5 Outstanding Debt and December 31,*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
<u>General Obligation Bonds</u>				
<i>Sewer District Improvements</i>	\$ -	\$ 35,000	\$ -	\$ -
<i>1991 Human Service Building</i>	402,500	487,500	-	-
<i>1992 Human Service Building</i>	80,000	96,000	-	-
<i>2002 Engineering Facility Improvement</i>	2,995,000	3,135,000	-	-
<i>2002 Justice Facility Improvement</i>	6,590,000	6,900,000	-	-
<u>Other Obligations</u>				
<i>OPWC Loan</i>	95,000	100,000	-	-
<i>2004 Sewer System Revenue</i>	-	-	868,000	877,000
<i>2004 Sanitary Sewer Improvement Bonds</i>	-	-	1,816,100	1,835,800
<i>Total</i>	<u>\$ 10,162,500</u>	<u>\$ 10,753,500</u>	<u>\$ 2,684,100</u>	<u>\$ 2,712,800</u>

At December 31, 2007, the County's overall legal debt margin was \$50,734,543 with an unvoted debt margin of \$19,257,917. The County maintains an Aa-3 rating from Moody's Investors Service. See Note 11 to the basic financial statements for detail on the County's long-term debt obligations.

**Economic Factors**

Wayne Counties' economic strength ranking improved from 47<sup>th</sup> to 39<sup>th</sup> among 577 micropolitan statistical areas. It represents a dramatic leap from its ranking of 82<sup>nd</sup> in 2005 and 140<sup>th</sup> in 2004.

Nearly two dozen current and new companies have announced plans to expand or locate operations in Wayne County in 2007. These plans represent an estimated \$146 million in new capital investments.

Wayne County has been named the Midwest's top performing economy and third best in the entire nation by Site Selection. The ranking is based upon new investments and jobs announced in 2007.

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

***Wayne County, Ohio***  
Management's Discussion and Analysis  
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**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, 2007*  
*Component Unit: June 30, 2007*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 37,524,901	\$ 960,775	\$ 38,485,676	\$ -
Cash and Cash Equivalents:				
With Fiscal Agents	645,067	-	645,067	-
In Segregated Accounts	62,609	-	62,609	31,654
Investments:				
In Segregated Accounts	-	-	-	324,308
With Fiscal Agents	-	-	-	1,000
Receivables:				
Taxes	14,246,949	-	14,246,949	-
Accounts	502,463	98,940	601,403	125,629
Sales Tax	1,432,035	-	1,432,035	-
Accrued Interest	535,488	-	535,488	434
Due from Other Governments	6,488,817	-	6,488,817	-
Due from Agency Funds	75,031	-	75,031	-
Internal Balances	(1,303)	1,303	-	-
Materials and Supplies Inventory	308,333	-	308,333	5,574
Loans Receivable	358,040	-	358,040	-
Prepaid Items	670,361	-	670,361	4,728
Deferred Charges	77,946	-	77,946	-
Nondepreciable Capital Assets	5,039,236	641,334	5,680,570	-
Depreciable Capital Assets (Net)	86,606,753	7,796,199	94,402,952	20,395
<i>Total Assets</i>	<u>154,572,726</u>	<u>9,498,551</u>	<u>164,071,277</u>	<u>513,722</u>
<b>Liabilities</b>				
Accounts Payable	1,235,447	24,582	1,260,029	36,455
Contracts Payable	517,497	12,202	529,699	-
Accrued Wages and Benefits	1,913,241	10,611	1,923,852	22,264
Matured Compensated Absences Payable	8,787	-	8,787	-
Accrued Interest Payable	32,479	32,502	64,981	-
Due to Other Governments	1,370,432	9,078	1,379,510	-
Claims Payable	568,279	-	568,279	-
Unearned Revenue	441,060	-	441,060	-
Deferred Revenue	14,122,940	-	14,122,940	2,367
Due to Agency Funds	144,869	-	144,869	-
Deposits Held and Due to Others	25,365	-	25,365	-
Long Term Liabilities:				
Due Within One Year	1,432,895	36,199	1,469,094	-
Due In More Than One Year	11,920,211	2,671,429	14,591,640	-
<i>Total Liabilities</i>	<u>33,733,502</u>	<u>2,796,603</u>	<u>36,530,105</u>	<u>61,086</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	81,561,433	5,753,433	87,314,866	-
Restricted for:				
Capital Projects	1,665,295	-	1,665,295	-
Debt Service	785,506	-	785,506	-
Public Works Projects	4,537,208	-	4,537,208	-
Human Services Programs	17,614,259	-	17,614,259	-
Community Development Projects	768,883	-	768,883	-
Other Purposes	2,738,847	-	2,738,847	-
Unrestricted	11,167,793	948,515	12,116,308	452,636
<i>Total Net Assets</i>	<u>\$ 120,839,224</u>	<u>\$ 6,701,948</u>	<u>\$ 127,541,172</u>	<u>\$ 452,636</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Activities*

*For the Year Ended December 31, 2007*

*Component Unit: For the Fiscal Year Ended June 30, 2007*

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$ 10,659,605	\$ 5,242,057	\$ -	\$ -
Judicial	6,176,742	1,549,051	203,873	-
Public Safety	11,329,681	1,904,406	1,277,732	-
Public Works	10,688,840	314,421	6,653,163	5,878,127
Health	515,654	263,124	8,625	-
Human Services	36,572,367	5,040,289	18,781,420	-
Conservation and Recreation	86,029	-	-	-
Economic Development and Assistance	631,645	-	423,245	-
Urban Redevelopment and Housing	193,122	-	-	-
Other	748,260	123,583	-	-
Debt service:				
Interest and Fiscal Charges	487,641	-	-	-
<i>Total Governmental Activities</i>	<u>78,089,586</u>	<u>14,436,931</u>	<u>27,348,058</u>	<u>5,878,127</u>
<b>Business-Type Activities</b>				
Sewer District	1,242,966	625,174	95,000	-
Water District	28,455	-	36,000	-
<i>Total Business-Type Activities</i>	<u>1,271,421</u>	<u>625,174</u>	<u>131,000</u>	<u>-</u>
<i>Total - Primary Government</i>	<u>\$ 79,361,007</u>	<u>\$ 15,062,105</u>	<u>\$ 27,479,058</u>	<u>\$ 5,878,127</u>
<b>Component Units</b>				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 4,961,673</u>	<u>\$ 748,403</u>	<u>\$ 4,180,433</u>	<u>\$ -</u>

**General Revenues**

Property Taxes Levied for:

General Fund

Human Services - County Board of MRDD

Human Services - Children Services Board

Human Services - Wayne County Care Center

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Net Transfers

Change in Net Assets

Net Assets Beginning of Year (Restated, See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets

Primary Government

Governmental Activities	Business-Type Activities	Total	Component Unit
\$ (5,417,548)	\$ -	\$ (5,417,548)	\$ -
(4,423,818)	-	(4,423,818)	-
(8,147,543)	-	(8,147,543)	-
2,156,871	-	2,156,871	-
(243,905)	-	(243,905)	-
(12,750,658)	-	(12,750,658)	-
(86,029)	-	(86,029)	-
(208,400)	-	(208,400)	-
(193,122)	-	(193,122)	-
(624,677)	-	(624,677)	-
<u>(487,641)</u>	<u>-</u>	<u>(487,641)</u>	<u>-</u>
<u>(30,426,470)</u>	<u>-</u>	<u>(30,426,470)</u>	<u>-</u>
-	(522,792)	(522,792)	-
-	7,545	7,545	-
<u>-</u>	<u>(515,247)</u>	<u>(515,247)</u>	<u>-</u>
<u>(30,426,470)</u>	<u>(515,247)</u>	<u>(30,941,717)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(32,837)</u>
3,680,018	-	3,680,018	-
6,030,019	-	6,030,019	-
3,493,610	-	3,493,610	-
1,025,712	-	1,025,712	-
9,749,972	-	9,749,972	-
4,042,417	-	4,042,417	-
3,267,530	-	3,267,530	16,326
704,234	32,140	736,374	35,462
<u>31,993,512</u>	<u>32,140</u>	<u>32,025,652</u>	<u>51,788</u>
(10,000)	10,000	-	-
1,557,042	(473,107)	1,083,935	18,951
<u>119,282,182</u>	<u>7,175,055</u>	<u>126,457,237</u>	<u>433,685</u>
<u>\$ 120,839,224</u>	<u>\$ 6,701,948</u>	<u>\$ 127,541,172</u>	<u>\$ 452,636</u>

**Wayne County, Ohio***Balance Sheet**Governmental Funds**December 31, 2007*

	General	Motor Vehicle and Gas Tax	County Board of MRDD	Job and Family Services
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 7,241,388	\$ 1,886,261	\$ 7,924,839	\$ 1,402,146
Cash and Cash Equivalents:				
In Segregated Accounts	38,882	-	-	-
With Fiscal Agents	-	-	645,067	-
Receivables:				
Taxes	3,696,587	-	6,000,439	-
Accounts	320,315	6,685	-	-
Sales Tax	1,345,670	86,365	-	-
Accrued Interest	533,377	-	-	-
Due from Other Funds	55,386	-	2,000	3,911
Due from Other Governments	1,599,281	2,977,512	676,663	26,522
Materials and Supplies Inventory	123,378	59,592	77,630	7,354
Loans Receivable	-	-	-	-
Prepaid Items	463,910	1,040	104,626	2,516
<i>Total Assets</i>	<u>\$ 15,418,174</u>	<u>\$ 5,017,455</u>	<u>\$ 15,431,264</u>	<u>\$ 1,442,449</u>
<b>Liabilities</b>				
Accounts Payable	\$ 226,510	\$ 117,003	\$ 63,626	\$ 372,798
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	792,624	137,201	394,591	142,738
Matured Compensated Absences Payable	-	-	1,862	2,028
Due to Other Governments	522,307	85,698	244,669	240,551
Due to Other Funds	27,365	-	5,158	129,658
Deferred Revenue	4,910,155	2,104,559	6,559,973	-
Deposits Held and Due to Others	25,365	-	-	-
<i>Total Liabilities</i>	<u>6,504,326</u>	<u>2,444,461</u>	<u>7,269,879</u>	<u>887,773</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	2,873,145	1,054,641	208,215	395,126
Reserved for Inventory	123,378	59,592	77,630	7,354
Reserved for Prepaid Items	463,910	1,040	104,626	2,516
Reserved for Loans	-	-	-	-
Unreserved:				
Designated for Landfill Contingencies	400,000	-	-	-
Undesignated Reported in:				
General Fund	5,053,415	-	-	-
Special Revenue Funds	-	1,457,721	7,770,914	149,680
Debt Service Fund	-	-	-	-
Capital Projects Funds	-	-	-	-
<i>Total Fund Balances</i>	<u>8,913,848</u>	<u>2,572,994</u>	<u>8,161,385</u>	<u>554,676</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 15,418,174</u>	<u>\$ 5,017,455</u>	<u>\$ 15,431,264</u>	<u>\$ 1,442,449</u>

See accompanying notes to the basic financial statements.



Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 2,928,843	\$ 6,024,842	\$ 7,416,965	\$ 34,825,284
-	-	23,727	62,609
-	-	-	645,067
1,024,905	3,525,018	-	14,246,949
78,848	96,615	-	502,463
-	-	-	1,432,035
-	730	1,381	535,488
-	135,665	-	196,962
308,081	224,161	676,597	6,488,817
16,094	3,563	20,722	308,333
-	-	358,040	358,040
-	93,394	4,875	670,361
<u>\$ 4,356,771</u>	<u>\$ 10,103,988</u>	<u>\$ 8,502,307</u>	<u>\$ 60,272,408</u>
\$ 38,530	\$ 182,829	\$ 227,343	\$ 1,228,639
-	-	517,497	517,497
143,572	148,944	146,106	1,905,776
4,274	623	-	8,787
79,185	91,641	102,551	1,366,602
1,900	17,942	85,677	267,700
1,103,918	3,798,315	90,611	18,567,531
-	-	-	25,365
<u>1,371,379</u>	<u>4,240,294</u>	<u>1,169,785</u>	<u>23,887,897</u>
113,227	549,479	1,023,824	6,217,657
16,094	3,563	20,722	308,333
-	93,394	4,875	670,361
-	-	358,040	358,040
-	-	-	400,000
-	-	-	5,053,415
2,856,071	5,217,258	3,899,101	21,350,745
-	-	751,000	751,000
-	-	1,274,960	1,274,960
<u>2,985,392</u>	<u>5,863,694</u>	<u>7,332,522</u>	<u>36,384,511</u>
<u>\$ 4,356,771</u>	<u>\$ 10,103,988</u>	<u>\$ 8,502,307</u>	<u>\$ 60,272,408</u>

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**Wayne County, Ohio**

*Reconciliation of Total Governmental Fund Balances to*

*Net Assets of Governmental Activities*

*December 31, 2007*

<b>Total Governmental Fund Balances</b>		\$	36,384,511
 <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.			91,645,989
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:			
Property taxes	\$	521,713	
Due from other governments		3,643,667	
Grants		279,211	
Total		<u>4,444,591</u>	4,444,591
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.			77,946
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net assets.			1,671,772
Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds:			
General obligation bonds		(10,067,500)	
OPWC Loan		(95,000)	
Accrued interest payable		(32,479)	
Compensated absences		(3,190,606)	
Total		<u>(13,385,585)</u>	(13,385,585)
<b>Net Assets of Governmental Activities</b>		\$	<u>120,839,224</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, 2007*

	General	Motor Vehicle and Gas Tax	County Board of MRDD
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,640,375	\$ -	\$ 5,967,631
Permissive Sales Taxes	8,552,924	1,197,048	-
Charges for Services	4,828,794	18,184	104,536
Licenses and Permits	327,231	-	-
Fines and Forfeitures	466,732	68,326	-
Intergovernmental	3,418,834	6,015,897	5,151,839
Special Assessments	-	-	-
Interest	3,267,530	-	6,858
Rent	115,853	-	-
Contributions and Donations	-	28,830	-
Other	1,101,075	59,143	167,702
<i>Total Revenues</i>	<u>25,719,348</u>	<u>7,387,428</u>	<u>11,398,566</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	7,977,111	-	-
Judicial	5,235,557	-	-
Public Safety	9,411,298	-	-
Public Works	169,757	7,102,551	-
Health	311,242	-	-
Human Services	800,384	-	12,492,446
Conservation and Recreation	86,029	-	-
Economic Development and Assistance	-	-	-
Other	747,460	-	-
Capital Outlay	-	-	-
Urban Redevelopment and Housing	-	-	-
Debt service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
<i>Total Expenditures</i>	<u>24,738,838</u>	<u>7,102,551</u>	<u>12,492,446</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>980,510</u>	<u>284,877</u>	<u>(1,093,880)</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds on Sale of Assets	653	-	-
Transfers In	-	-	-
Transfers Out	(221,796)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(221,143)</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	759,367	284,877	(1,093,880)
<i>Fund Balance Beginning of Year (Restated, See Note 3)</i>	8,161,284	2,292,952	9,237,232
<i>Increase (Decrease) In Reserve for Inventory</i>	(6,803)	(4,835)	18,033
<i>Fund Balance End of Year</i>	<u>\$ 8,913,848</u>	<u>\$ 2,572,994</u>	<u>\$ 8,161,385</u>

See accompanying notes to the basic financial statements.

Job and Family Services	Wayne County Care Center	Childrens Service Board	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 1,014,960	\$ 3,456,602	\$ -	\$ 14,079,568
-	-	-	-	9,749,972
-	2,970,599	1,083,759	2,578,373	11,584,245
-	-	-	255	327,486
-	-	-	272,817	807,875
8,786,786	65,805	2,857,043	8,403,432	34,699,636
-	-	-	2,310	2,310
-	-	730	36,189	3,311,307
-	-	-	284,998	400,851
-	-	984	-	29,814
698,413	20,940	29,463	305,788	2,382,524
<u>9,485,199</u>	<u>4,072,304</u>	<u>7,428,581</u>	<u>11,884,162</u>	<u>77,375,588</u>
-	-	-	1,984,270	9,961,381
-	-	-	164,400	5,399,957
-	-	-	1,454,659	10,865,957
-	-	-	141,189	7,413,497
-	-	-	202,105	513,347
10,388,917	3,869,806	6,527,140	1,895,281	35,973,974
-	-	-	-	86,029
-	-	-	640,261	640,261
-	-	-	800	748,260
-	-	-	5,273,226	5,273,226
-	-	-	193,122	193,122
-	-	-	591,000	591,000
-	-	-	484,280	484,280
<u>10,388,917</u>	<u>3,869,806</u>	<u>6,527,140</u>	<u>13,024,593</u>	<u>78,144,291</u>
<u>(903,718)</u>	<u>202,498</u>	<u>901,441</u>	<u>(1,140,431)</u>	<u>(768,703)</u>
-	-	-	-	653
150,625	-	-	61,171	211,796
-	-	-	-	(221,796)
<u>150,625</u>	<u>-</u>	<u>-</u>	<u>61,171</u>	<u>(9,347)</u>
(753,093)	202,498	901,441	(1,079,260)	(778,050)
1,311,193	2,788,398	4,964,530	8,408,968	37,164,557
(3,424)	(5,504)	(2,277)	2,814	(1,996)
<u>\$ 554,676</u>	<u>\$ 2,985,392</u>	<u>\$ 5,863,694</u>	<u>\$ 7,332,522</u>	<u>\$ 36,384,511</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, 2007*

**Net Change in Fund Balances - Total Governmental Funds** \$ (778,050)

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

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

Capital Asset Additions	\$ 4,756,861	
Current Year Depreciation	(5,192,022)	
Total		(435,161)

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. (35,399)

Donations of capital assets increase net assets in the statement of activities, but do not appear  
in the governmental funds because they are not financial resources. 2,376,000

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

Property Taxes	149,791	
Due From Other Governments	51,178	
Grants	(175,650)	
Total		25,319

Governmental funds report expenditures for inventory when purchased.  
However, in the statement of activities they are reported as an  
expense when consumed. (1,996)

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)

Some expenses reported in the statement of activities do not  
require the use of current financial resources and therefore  
are not reported as expenditures in governmental funds:

Decrease in general obligation bonds payable	586,000	
Increase in compensated absences	(157,106)	
Decrease in OPWC loans	5,000	
Decrease in accrued interest payable	2,027	
Total		435,921

The internal service fund used by management to charge the cost of  
insurance to individual funds is not reported in the government-wide  
statements of activities. Governmental fund expenditures and the related  
internal service fund revenues are eliminated. The net revenue  
(expense) of the internal service fund is allocated among the  
governmental activities. (24,204)

**Change in Net Assets of Governmental Activities** \$ 1,557,042

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

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

*Budget (Non-GAAP Basis) and Actual*

*General Fund*

*For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 4,125,000	\$ 4,125,000	\$ 3,912,371	\$ (212,629)
Permissive Sales Taxes	7,780,000	7,780,000	8,486,434	706,434
Charges for Services	4,431,072	4,382,177	4,604,855	222,678
Licenses and Permits	320,500	314,585	333,852	19,267
Fines and Forfeitures	385,000	385,000	455,131	70,131
Intergovernmental	2,840,000	3,457,600	3,615,784	158,184
Interest	800,000	2,582,400	2,776,012	193,612
Rent	80,000	80,000	110,881	30,881
Other	642,700	642,700	1,105,791	463,091
<i>Total Revenues</i>	<u>21,404,272</u>	<u>23,749,462</u>	<u>25,401,111</u>	<u>1,651,649</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,037,736	9,833,153	9,199,307	633,846
Judicial	5,151,650	5,424,502	5,264,499	160,003
Public Safety	9,516,485	11,203,316	10,784,055	419,261
Public Works	193,250	194,662	182,404	12,258
Health	273,460	509,283	506,942	2,341
Human Services	955,137	991,038	813,677	177,361
Conservation and Recreation	91,900	152,129	146,258	5,871
Other	1,381,102	1,392,025	851,397	540,628
<i>Total Expenditures</i>	<u>26,600,720</u>	<u>29,700,108</u>	<u>27,748,539</u>	<u>1,951,569</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(5,196,448)</u>	<u>(5,950,646)</u>	<u>(2,347,428)</u>	<u>3,603,218</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Assets	500	500	653	153
Transfers In	10,000	10,000	-	(10,000)
Transfers Out	(591,967)	(457,552)	(221,796)	235,756
<i>Total Other Financing Sources (Uses)</i>	<u>(581,467)</u>	<u>(447,052)</u>	<u>(221,143)</u>	<u>225,909</u>
<i>Net Change in Fund Balance</i>	<u>(5,777,915)</u>	<u>(6,397,698)</u>	<u>(2,568,571)</u>	<u>3,829,127</u>
<i>Fund Balance Beginning of Year</i>	5,777,909	5,777,909	5,777,909	-
Prior Year Encumbrances Appropriated	619,789	619,789	619,789	-
<i>Fund Balance End of Year</i>	<u>\$ 619,783</u>	<u>\$ -</u>	<u>\$ 3,829,127</u>	<u>\$ 3,829,127</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Motor Vehicle and Gas Tax**For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Taxes	\$ 1,215,000	\$ 1,215,000	\$ 1,200,946	\$ (14,054)
Charges for Services	10,000	10,000	20,067	10,067
Fines and Forfeitures	180,000	180,000	74,948	(105,052)
Intergovernmental	5,850,000	5,683,626	5,881,478	197,852
Contributions and Donations	0	0	28,830	28,830
Other	45,000	45,000	69,372	24,372
<i>Total Revenues</i>	<u>7,300,000</u>	<u>7,133,626</u>	<u>7,275,641</u>	<u>142,015</u>
<b>Expenditures</b>				
Current:				
Public Works	<u>8,627,972</u>	<u>8,812,893</u>	<u>8,245,231</u>	<u>567,662</u>
<i>Net Change in Fund Balance</i>	(1,327,972)	(1,679,267)	(969,590)	709,677
<i>Fund Balance Beginning of Year</i>	1,327,972	1,327,972	1,327,972	-
Prior Year Encumbrances Appropriated	351,295	351,295	351,295	-
<i>Fund Balance End of Year</i>	<u>\$ 351,295</u>	<u>\$ -</u>	<u>\$ 709,677</u>	<u>\$ 709,677</u>

See accompanying notes to the basic financial statements.



**Wayne County, Ohio**

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

Budget (Non-GAAP Basis) and Actual

County Board of MRDD

For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 6,919,700	\$ 6,919,700	\$ 6,421,694	\$ (498,006)
Charges for Services	72,000	72,000	140,664	68,664
Intergovernmental	3,466,332	3,405,251	5,338,008	1,932,757
Interest	1,000	1,000	4,176	3,176
Other	36,500	36,500	170,136	133,636
<i>Total Revenues</i>	<u>10,495,532</u>	<u>10,434,451</u>	<u>12,074,678</u>	<u>1,640,227</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>15,632,911</u>	<u>15,753,044</u>	<u>12,449,218</u>	<u>3,303,826</u>
<i>Net Change in Fund Balance</i>	(5,137,379)	(5,318,593)	(374,540)	4,944,053
<i>Fund Balance Beginning of Year</i>	7,581,021	7,581,021	7,581,021	-
Prior Year Encumbrances Appropriated	218,294	218,294	218,294	-
<i>Fund Balance End of Year</i>	<u>\$ 2,661,936</u>	<u>\$ 2,480,722</u>	<u>\$ 7,424,775</u>	<u>\$ 4,944,053</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Job and Family Services**For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 7,601,252	\$ 8,866,677	\$ 9,334,676	\$ 467,999
Other	700,000	700,000	705,069	5,069
<i>Total Revenues</i>	<u>8,301,252</u>	<u>9,566,677</u>	<u>10,039,745</u>	<u>473,068</u>
<b>Expenditures</b>				
Current:				
Human Services	8,758,861	11,493,726	11,417,183	76,543
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(457,609)</u>	<u>(1,927,049)</u>	<u>(1,377,438)</u>	<u>549,611</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	224,821	224,821	150,625	(74,196)
Transfers Out	(299,783)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(74,962)</u>	<u>224,821</u>	<u>150,625</u>	<u>(74,196)</u>
<i>Net Change in Fund Balance</i>	(532,571)	(1,702,228)	(1,226,813)	475,415
<i>Fund Balance Beginning of Year</i>	1,132,571	1,132,571	1,132,571	-
Prior Year Encumbrances Appropriated	569,657	569,657	569,657	-
<i>Fund Balance End of Year</i>	<u>\$ 1,169,657</u>	<u>\$ -</u>	<u>\$ 475,415</u>	<u>\$ 475,415</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Wayne County Care Center**For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,176,700	\$ 1,176,700	\$ 1,091,668	\$ (85,032)
Charges for Services	2,376,300	2,376,300	2,662,699	286,399
Intergovernmental	-	-	197,059	197,059
Other	12,000	12,000	20,940	8,940
<i>Total Revenues</i>	<u>3,565,000</u>	<u>3,565,000</u>	<u>3,972,366</u>	<u>407,366</u>
<b>Expenditures</b>				
Current:				
Human Services	3,938,976	4,279,254	4,023,579	255,675
<i>Total Expenditures</i>	<u>3,938,976</u>	<u>4,279,254</u>	<u>4,023,579</u>	<u>255,675</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(373,976)</u>	<u>(714,254)</u>	<u>(51,213)</u>	<u>663,041</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(315,464)	(85,373)	-	85,373
<i>Net Change in Fund Balance</i>	<u>(689,440)</u>	<u>(799,627)</u>	<u>(51,213)</u>	<u>748,414</u>
<i>Fund Balance Beginning of Year</i>	2,689,441	2,689,441	2,689,441	-
Prior Year Encumbrances Appropriated	110,187	110,187	110,187	-
<i>Fund Balance End of Year</i>	<u>\$ 2,110,188</u>	<u>\$ 2,000,001</u>	<u>\$ 2,748,415</u>	<u>\$ 748,414</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Children Services Board  
 For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 4,016,300	\$ 4,016,300	\$ 3,717,045	\$ (299,255)
Charges for Services	670,000	670,000	914,727	244,727
Intergovernmental	2,608,463	2,074,544	3,060,687	986,143
Contributions and Donations	-	-	984	984
Other	40,000	40,000	29,651	(10,349)
<i>Total Revenues</i>	<u>7,334,763</u>	<u>6,800,844</u>	<u>7,723,094</u>	<u>922,250</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>7,063,354</u>	<u>7,615,388</u>	<u>7,338,094</u>	<u>277,294</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>271,409</u>	<u>(814,544)</u>	<u>385,000</u>	<u>1,199,544</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(77,461)</u>	<u>(77,461)</u>	<u>-</u>	<u>77,461</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(77,461)</u>	<u>(77,461)</u>	<u>-</u>	<u>77,461</u>
<i>Net Change in Fund Balance</i>	193,948	(892,005)	385,000	1,277,005
<i>Fund Balance Beginning of Year</i>	4,252,541	4,252,541	4,252,541	-
Prior Year Encumbrances Appropriated	552,034	552,034	552,034	-
<i>Fund Balance End of Year</i>	<u>\$ 4,998,523</u>	<u>\$ 3,912,570</u>	<u>\$ 5,189,575</u>	<u>\$ 1,277,005</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2007*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Business-Type Activity- Water District Enterprise Fund	Business-Type Activity- Total Enterprise Funds	Governmental Activity- Health Care Internal Service Fund
<b>Assets</b>				
<i>Current Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 943,230	\$ 17,545	\$ 960,775	\$ 2,699,617
Receivables:				
Accounts	98,940	-	98,940	-
Due from Other Funds	1,900	-	1,900	-
<i>Total Current Assets</i>	<u>1,044,070</u>	<u>17,545</u>	<u>1,061,615</u>	<u>2,699,617</u>
<i>Noncurrent Assets</i>				
Nondepreciable Capital Assets	641,334	-	641,334	-
Depreciable Capital Assets (Net)	7,796,199	-	7,796,199	-
<i>Total Noncurrent Assets</i>	<u>8,437,533</u>	<u>-</u>	<u>8,437,533</u>	<u>-</u>
<i>Total Assets</i>	<u>9,481,603</u>	<u>17,545</u>	<u>9,499,148</u>	<u>2,699,617</u>
<b>Liabilities</b>				
<i>Current Liabilities</i>				
Accounts Payable	24,582	-	24,582	6,808
Contracts Payable	12,202	-	12,202	-
Accrued Wages and Benefits	10,611	-	10,611	7,465
Accrued Interest Payable	32,502	-	32,502	-
Due to Other Funds	597	-	597	403
Due to Other Governments	9,078	-	9,078	3,830
Deferred Revenue	-	-	-	441,060
Claims Payable	-	-	-	568,279
Compensated Absences Payable	5,899	-	5,899	-
Notes Payable	20,300	-	20,300	-
Revenue Bonds Payable	10,000	-	10,000	-
<i>Total Current Liabilities</i>	<u>125,771</u>	<u>-</u>	<u>125,771</u>	<u>1,027,845</u>
<i>Long-Term Liabilities</i>				
Compensated Absences Payable - net of current portion	17,629	-	17,629	-
Notes Payable - net of current portion	1,795,800	-	1,795,800	-
Revenue Bonds Payable - net of current portion	858,000	-	858,000	-
<i>Total Long-Term Liabilities</i>	<u>2,671,429</u>	<u>-</u>	<u>2,671,429</u>	<u>-</u>
<i>Total Liabilities</i>	<u>2,797,200</u>	<u>-</u>	<u>2,797,200</u>	<u>1,027,845</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	5,753,433	-	5,753,433	-
Unrestricted	930,970	17,545	948,515	1,671,772
<i>Total Net Assets</i>	<u>\$ 6,684,403</u>	<u>\$ 17,545</u>	<u>\$ 6,701,948</u>	<u>\$ 1,671,772</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, 2007*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Business-Type Activity- Water District Enterprise Fund	Business-Type Activity- Total Enterprise Funds	Governmental Activity - Health Care Internal Service Fund
<b>Operating Revenues</b>				
Charges for Services	\$ 625,174	\$ -	\$ 625,174	\$ 7,843,012
Other	32,140	-	32,140	1,990
<i>Total Operating Revenues</i>	<u>657,314</u>	<u>-</u>	<u>657,314</u>	<u>7,845,002</u>
<b>Operating Expenses</b>				
Personal Services	223,465	-	223,465	129,470
Contractual Services	536,197	28,455	564,652	820,699
Materials and Supplies	54,346	-	54,346	-
Claims	-	-	-	6,883,032
Depreciation	252,673	-	252,673	-
Other	60,798	-	60,798	36,005
<i>Total Operating Expenses</i>	<u>1,127,479</u>	<u>28,455</u>	<u>1,155,934</u>	<u>7,869,206</u>
<i>Operating Income (Loss)</i>	(470,165)	(28,455)	(498,620)	(24,204)
<b>Nonoperating Revenues (Expenses)</b>				
Intergovernmental	95,000	36,000	131,000	-
Interest and Fiscal Charges	(115,487)	-	(115,487)	-
<i>Total Nonoperating Revenues (Expenses)</i>	<u>(20,487)</u>	<u>36,000</u>	<u>15,513</u>	<u>-</u>
<i>Income (Loss) Before Transfers</i>	<u>(490,652)</u>	<u>7,545</u>	<u>(483,107)</u>	<u>(24,204)</u>
Transfers In	-	10,000	10,000	-
<i>Change in Net Assets</i>	(490,652)	17,545	(473,107)	(24,204)
<i>Net Assets Beginning of Year</i>	7,175,055	-	7,175,055	1,695,976
<i>Net Assets End of Year</i>	<u>\$ 6,684,403</u>	<u>\$ 17,545</u>	<u>\$ 6,701,948</u>	<u>\$ 1,671,772</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2007*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Business-Type Activity- Water District Enterprise Fund	Business-Type Activity- Total Enterprise Funds	Governmental Activity - Health Care Internal Service Fund
<b>Cash Flows From Operating Activities</b>				
Cash received from sales/service charges	\$ 622,651	\$ -	\$ 622,651	\$ 7,917,034
Cash received from other operating revenue	34,849	-	34,849	1,990
Cash payments for personal services	(226,253)	-	(226,253)	(128,109)
Cash payments for contractual services	(536,197)	(28,455)	(564,652)	-
Cash payments for materials and supplies	(61,100)	-	(61,100)	-
Cash payments for claims	-	-	-	(6,985,499)
Cash payments for administrative costs	-	-	-	(820,729)
Cash payments for other expenses	(60,798)	-	(60,798)	(36,005)
<i>Net Cash Provided By Operating Activities</i>	<u>(226,848)</u>	<u>(28,455)</u>	<u>(255,303)</u>	<u>(51,318)</u>
<b>Cash Flows From Noncapital Financing Activities</b>				
Cash received from grants	95,000	36,000	131,000	-
Cash received from transfers in	-	10,000	10,000	-
<i>Net Cash Provided By Noncapital Activities</i>	<u>95,000</u>	<u>46,000</u>	<u>141,000</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Capital Grants	(2,678)	-	(2,678)	-
Payment on revenue bonds	(28,700)	-	(28,700)	-
Interest Paid on Debt	(114,096)	-	(114,096)	-
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(145,474)</u>	<u>-</u>	<u>(145,474)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(277,322)	17,545	(259,777)	(51,318)
<i>Cash and Cash Equivalents at Beginning of Year</i>	1,220,552	-	1,220,552	2,750,935
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$ 943,230</u>	<u>\$ 17,545</u>	<u>\$ 960,775</u>	<u>\$ 2,699,617</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities</b>				
Operating Income (Loss)	(470,165)	(28,455)	(498,620)	(24,204)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided				
By Operating Activities:				
Depreciation	252,673	-	252,673	-
(Increase) Decrease in Assets				
Accounts Receivable	(2,523)	-	(2,523)	-
Due From Other Funds	2,709	-	2,709	-
Due From Other Governments	-	-	-	57,537
Increase (Decrease) in Liabilities				
Accounts Payable	7,171	-	7,171	(433)
Contracts Payable	(17,175)	-	(17,175)	-
Accrued Wages and Benefits	(410)	-	(410)	515
Compensated Absences Payable	(3,073)	-	(3,073)	-
Due To Other Funds	149	-	149	403
Due to Other Governments	3,796	-	3,796	846
Claims Payable	-	-	-	(102,467)
Unearned Revenue	-	-	-	16,485
<i>Net Cash Provided By Operating Activities</i>	<u>\$ (226,848)</u>	<u>\$ (28,455)</u>	<u>\$ (255,303)</u>	<u>\$ (51,318)</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Fiduciary Net Assets**Fiduciary Funds**December 31, 2007*

	Private Purpose Trusts	Agency
	<u>                    </u>	<u>                    </u>
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$ 226,942	\$ 8,478,607
Cash and Cash Equivalents in Segregated Accounts	27,278	737,644
Receivables:		
Taxes	-	104,173,699
Sales Taxes	-	35,873
Accrued Interest	1,010	647
Due From Other Funds	-	146,009
Due From Other Governments	-	4,988,520
<i>Total Assets</i>	<u>\$ 255,230</u>	<u>\$ 118,560,999</u>
<b>Liabilities</b>		
Accounts Payable	\$ -	\$ 13,579
Due to Other Funds	-	76,171
Due to Other Governments	-	117,851,947
Undistributed Monies	-	619,302
<i>Total Liabilities</i>	<u>-</u>	<u>\$ 118,560,999</u>
<b>Net Assets</b>		
Held In Trust For Other Purposes	<u>\$ 255,230</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, 2007*

	<u>Private Purpose Trusts</u>
<b>Additions</b>	
Interest	\$ 9,372
Gifts and Contributions	94,355
Other	1,695
<i>Total Additions</i>	<u>105,422</u>
<b>Deductions</b>	
Benefits	<u>53,902</u>
<i>Total Deductions</i>	53,902
 <i>Change in Net Assets</i>	 51,520
 <i>Net Assets Beginning of Year</i>	 <u>203,710</u>
<i>Net Assets End of Year</i>	<u>\$ 255,230</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

**NOTE 1 - DESCRIPTION OF THE COUNTY**

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

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

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

The component unit column on the financial statements identifies the financial data of the County's material discretely presented component unit, Nick Amster Sheltered Workshop, Inc. It is reported separately to emphasize that it is legally separate from the County. It has been determined that the Wayne County Airport Authority is too insignificant to report within the basic financial statements of the County.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

***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 what is used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to mentally retarded or developmentally disabled adults of the County, the Workshop is reflected as a component unit of the County. The Workshop's financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *"Financial Statements for Not-for-Profit Organizations."* The most recent separately issued accrual basis financial statements (for the years ended June 30, 2006 and 2007) can be obtained from the Nick Amster Sheltered Workshop, Inc., Wooster, Ohio 44691.

***JOINT VENTURES WITHOUT EQUITY INTEREST***

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

Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2007, the County contributed \$159,886 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 2007, the County contributed \$969,150 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

*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 2007, 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 2007 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

**JOINTLY GOVERNED ORGANIZATIONS**

*Stark Regional Community Corrections Center (“S.R.C.C.C.”)* - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. For 2007 the County did not contribute to the S.R.C.C.C.

*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. For 2007 the County did not contribute to the Agency.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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*North East Ohio Network (“NEON”)* – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Mental Retardation and Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff. During 2007, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

**RELATED ORGANIZATIONS**

*The Wayne County Public Library (“Library”)* - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Library. The Library did not receive funding from the County in 2007.

*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 2007. 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 2007.

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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**EXCLUDED OTHER GOVERNMENTS**

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

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

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

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

**B. Basis of Presentation**

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

**Government-wide Financial Statements** - The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The 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 business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Included in the statement of activities is a function titled "other". These costs primarily consist of contributions to other agencies within the County for programs not provided by the County to the citizenry. The most significant of these contributions during the year was for agricultural purposes.

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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

**C. Fund Accounting**

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

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

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

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

*County Board of Mental Retardation and Developmentally Disabled (MRDD)* - This fund accounts for the operation of a school and the costs of administering a workshop for the 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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

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

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

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

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

**D. Measurement Focus**

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

**Fund Financial Statements** - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other 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.



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about the County finances and meets the cash flow needs of its proprietary activities. Private-purpose trust funds are reported using the economic resources measurement focus. Agency funds do not report a measurement focus as they do not report operations.

**E. Basis of Accounting**

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

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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

Property taxes for which there is an enforceable legal claim as of December 31, 2007, but which were levied to finance 2008 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

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

Unearned revenue reported on the statement of fund net assets represents early payments received for self insurance funding related to 2008.

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

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

**F. Budgetary Process**

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

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued during 2007. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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Budgetary information for the Workshop and certain other funds is not reported because it is not included in the entity for which the “appropriated budget” is adopted and separate budgetary financial records are not maintained. The fund for which budgetary information is not presented is the care center resident trust a private purpose trust fund.

**G. Cash and Investments**

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

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

During the year 2007, investments were limited to federal agency securities, a repurchase agreement, certificates of deposit, commercial paper, and investments in the State Asset Treasury Reserve of Ohio (STAROhio).

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

The County has invested funds in STAROhio during the year 2007. STAROhio is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities and Exchange Commission (SEC) as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio’s share price which is the price the investment could be sold for on December 31, 2007.

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 2007 amounted to \$3,267,530, which includes \$2,767,776 assigned from other County funds.

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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**H. Inventories of Materials and Supplies**

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

**I. Capital Assets**

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

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

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

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

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt obligations of proprietary funds. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line method over the estimated useful life of the asset. There were no proprietary fund construction projects during 2007.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

**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, 2007 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, 2007, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

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

**K. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2007, 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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**L. Accrued Liabilities and Long-term Obligations**

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

**M. Bond Issuance Costs**

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

**N. Interfund Transactions**

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

**O. Fund Balance Reserves and Designations**

Reserved or designated fund balances indicate that a portion of the fund balance is not available for current appropriation or use. The unreserved or undesignated portions of the fund balance reflected in the governmental funds are available for use within the specific purposes of the funds. The County reports amounts representing encumbrances outstanding, materials and supplies inventories, prepayments, and loans receivable as reservations of the fund balance in the governmental funds. The County reports amounts set-aside by the County Commissioners for possible contingencies related to the sale of the landfill and future closure and post-closure care costs as a designation of the fund balance in the governmental funds. See Note 19 for details.

**P. Operating Revenues and Expenses**

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

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

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Restricted net assets, including “restricted for other purposes” reported on the statement of net assets represent amounts which limitations are imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes primarily include amounts to provide public safety and general governmental services. The County did not report any significant net asset balances restricted by enabling legislation for year ending December 31, 2007. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**R. Estimates**

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

**S. Implementation of New Accounting Policies**

For the year ended 2007, the County has implemented GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*.

GASB Statement No. 48 provides guidance on accounting for sales and pledges of receivables and future revenues. The Statement also requires governments to disclose in the notes to the financial statements the amount of future revenues that have been pledged or sold. The implementation of GASB Statement No. 48 did not have an effect on the financial statements of the County.

**NOTE 3 - RESTATEMENT OF FUND BALANCE/NET ASSETS**

During 2007, it was determined that the County Board of MRDD Special Revenue Fund had an understatement of cash with fiscal agent of \$1,152,484 at January 1, 2007, which represents the cash on deposit with Northeast Ohio Network (NEON).

The restatement for cash with fiscal agent resulted in the fund balance of the County Board of MRDD Special Revenue major fund to increase from \$8,084,748 to \$9,237,232 and the net assets of governmental activities to increase from \$118,129,698 to \$119,282,182, as of January 1, 2007.

**NOTE 4 - DEPOSITS AND INVESTMENTS**

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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Inactive deposits are public deposits that the Commissioners have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but no limited to, passbook accounts.

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

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

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



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

According to State law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2007, the County and public depositories complied with the provisions of these statutes.

**A. Deposits with Financial Institutions**

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

At December 31, 2007, the County's Board of MRDD Special Revenue Fund had a cash balance of \$645,067 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

At year-end, the carrying amount of the County's deposits was \$20,221,381. Based on the criteria described in GASB Statement No. 40, "*Deposits and Investment Risk Disclosures*", as of December 31, 2007, \$19,525,673 of the County's bank balance of \$20,772,338 was exposed to custodial risk as discussed above, while \$1,246,665 was covered by Federal Deposit Insurance Corporation.

**Wayne County, Ohio**  
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**B. Investments**

As of December 31, 2007, the County had the following investments and maturity:

Rating by <u>Moody</u>	<u>Entity</u>	Fair <u>Value</u>	Investment Maturities <u>in years (&lt;1)</u>	Investment Maturities <u>in years (1-3)</u>	Investment Maturities <u>in years (3-5)</u>	Percentage <u>of Total</u>
AAAm**	STAROhio	\$ 4,125,168	\$ 4,125,168	\$ -	\$ -	14.50%
N/A	Repurchase Agreement	2,053,904	2,053,904	-	-	7.22%
N/A	Treasury Note	76,131	-	76,131	-	0.27%
Aaa	FHLMC Deposits	6,023,050	2,000,440	-	4,022,610	21.18%
Aaa	FHLB Deposits	9,147,810	2,071,880	5,030,310	2,045,620	32.16%
Aaa	FNMA Deposits	4,089,781	1,000,000	3,089,781	-	14.38%
Aaa	Commercial Paper	2,926,598	2,926,598	-	-	10.29%
		<u>\$ 28,442,442</u>	<u>\$ 14,177,990</u>	<u>\$ 8,196,222</u>	<u>\$ 6,068,230</u>	<u>100.00%</u>

\*\*Rated by Standard and Poor's

N/A - Underlying securities exempt.

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

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

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

**NOTE 5 - INTERFUND TRANSACTIONS**

**A. Interfund transfers**

Interfund transfers for the year ended December 31, 2007, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

	<u>Transfers Out</u>
	<u>General</u>
<u>Transfers In</u>	<u>Fund</u>
<i>Job and family services</i>	\$ 150,625
<i>Other governmental funds</i>	61,171
<i>Water District</i>	10,000
	<u>\$ 221,796</u>
	<u>Transfers In</u>
	<u>Business-Type</u>
<u>Transfers Out</u>	<u>Activities</u>
<i>Governmental Activities</i>	\$ 10,000

**Wayne County, Ohio**  
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Transfers from the general fund were unrestricted revenues used 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, 2007, as reported on the fund financial statements:

<u>Due From Other Funds</u>	<u>Due to Other Funds</u>									<u>Totals</u>
	<u>General fund</u>	<u>Job and family services</u>	<u>Children Services Board</u>	<u>Board of MRDD</u>	<u>Wayne county care center</u>	<u>Other governmental funds</u>	<u>Sanitary sewer</u>	<u>Internal service Healthcare</u>	<u>Agency funds</u>	
<i>General fund</i>	\$ -	\$ 2,405	\$ -	\$ 236	\$ -	\$ 47,743	\$ 597	\$ 403	\$ 4,002	\$ 55,386
<i>Job and family services</i>	2,561	-	-	-	-	-	-	-	1,350	3,911
<i>Children services board</i>	8,090	42,798	-	2,599	-	14,499	-	-	67,679	135,665
<i>County Board of MRDD</i>	-	-	-	-	-	-	-	-	2,000	2,000
<i>Sanitary sewer fund</i>	-	-	-	-	1,900	-	-	-	-	1,900
<i>Agency funds</i>	16,714	84,455	17,942	2,323	-	23,435	-	-	1,140	146,009
	<u>\$ 27,365</u>	<u>\$ 129,658</u>	<u>\$ 17,942</u>	<u>\$ 5,158</u>	<u>\$ 1,900</u>	<u>\$ 85,677</u>	<u>\$ 597</u>	<u>\$ 403</u>	<u>\$ 76,171</u>	<u>\$ 344,871</u>

Due from/to other funds consisted of the following at December 31, 2007, as reported on the government-wide financial statements:

	<u>Internal Balances</u>
<i>Governmental Activities: Due to Business-Type Activities</i>	\$ 1,900
<i>Business-Type Activities: Due to Governmental Activities</i>	(597)
<i>Net Internal Balances</i>	<u>\$ 1,303</u>
	<u>Internal Balances</u>
<i>Primary Government: Due from Agency Funds</i>	\$ 75,031
<i>Primary Government: Due to Agency Funds</i>	144,869

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

**Wayne County, Ohio**  
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**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the County. Real property taxes and public utility taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35% 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. For 2007, tangible personal property is assessed at 12.5% for property including inventory. This percentage will be reduced to 6.25% for 2008 and zero for 2009.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies and railroads. The tax on general business and railroad property will be eliminated by 2009, and the tax on telephone and telecommunications property will be eliminated by 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In 2007-2010, the County will be fully reimbursed for the lost revenue. In 2011-2017, the reimbursements will be phased out.

The assessed value upon which the 2007 taxes were collected was \$2,198,441,730. The full tax rate for all County operations applied to real property for year ended December 31, 2007, was \$9.65 per \$1,000 of assessed valuation.

The assessed values of real and tangible personal property upon which 2007 property tax receipts were based are as follows:

<u>Real Property</u>	
Agricultural	\$ 170,301,280
Residential	1,396,086,910
Commercial/Industrial/Mineral	365,850,100
Tangible Personal Property	199,313,410
 <u>Public Utility</u>	
Real	599,440
Personal	66,290,590
Total Assessed Value	<u>\$ 2,198,441,730</u>

**Wayne County, Ohio**  
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Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is due December 1 and the remainder payable June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established. Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20. The lien date is either December 31 or the end of their year (for incorporated businesses in operation more than one year). Since each business must file a return to the County Auditor, the tangible personal taxes are not known until all the returns are received.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Taxes receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of December 31 and real and public utility taxes which were measurable as of the year end. Since the current levy is not intended to finance 2007 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 2008 are shown as 2007 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 7 - RECEIVABLES**

Receivables at December 31, 2007 consisted of taxes, accounts, intergovernmental grants and entitlements ("Due from other governments"), accrued interest and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the financial statements follows:

**Wayne County, Ohio**  
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**Governmental Activities:**

Local government	\$ 1,275,621
Homestead and rollback	708,425
Gasoline and excise tax	1,195,506
Motor vehicle and gas tax	1,782,006
<u>Other grants, subsidies and reimbursements:</u>	
General fund	131,237
County board of MRDD	386,677
Job and family services	26,522
Wayne county care center	257,739
Children services board	48,487
Felony delinquent care	132,294
Bureau of support	26,985
CDBG	32,363
CHIP program	15,049
VOCA grant	1,576
Airport improvement	468,330
<b>Total</b>	<u><u>\$ 6,488,817</u></u>

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

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

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

<u>Leased Asset</u>	<u>Asset Cost</u>	<u>Accumulated Depreciation</u>	<u>Carrying Value</u>
Care Center Land*	\$ 368	\$ -	\$ 368
Care Center Land	222,419	-	222,419
Administration building	284,772	130,351	154,421
McClure building	65,010	14,768	50,242
County courthouse	536,114	175,916	360,198
Corning building	209,693	56,883	152,810
<b>Total</b>	<u><u>\$ 1,318,376</u></u>	<u><u>\$ 377,918</u></u>	<u><u>\$ 940,458</u></u>

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

**Wayne County, Ohio**  
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**NOTE 9 - CAPITAL ASSETS**

Capital assets for governmental activities for the year ended December 31, 2007, was as follows:

<b>Governmental Activities</b>	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 4,496,048	\$ -	\$ -	\$ 4,496,048
Construction in progress	<u>1,826,222</u>	<u>526,325</u>	<u>(1,809,359)</u>	<u>543,188</u>
Total capital assets, not being depreciated:	6,322,270	526,325	(1,809,359)	5,039,236
<i>Capital assets, being depreciated:</i>				
Building and improvements	41,699,718	1,599,436	-	43,299,154
Equipment	11,418,401	1,184,449	(657,723)	11,945,127
Infrastructure	<u>80,171,295</u>	<u>5,632,010</u>	<u>-</u>	<u>85,803,305</u>
Total capital assets, being depreciated:	133,289,414	8,415,895	(657,723)	141,047,586
<i>Less: accumulated depreciation</i>				
Building and improvements	(16,309,278)	(996,502)	-	(17,305,780)
Equipment	(7,981,630)	(1,299,515)	622,324	(8,658,821)
Infrastructure	<u>(25,580,227)</u>	<u>(2,896,005)</u>	<u>-</u>	<u>(28,476,232)</u>
Total accumulated depreciation	(49,871,135)	(5,192,022)	622,324	(54,440,833)
Total capital assets being depreciated, net	<u>83,418,279</u>	<u>3,223,873</u>	<u>(35,399)</u>	<u>86,606,753</u>
Governmental activities capital assets, net	<u>\$ 89,740,549</u>	<u>\$ 3,750,198</u>	<u>\$ (1,844,758)</u>	<u>\$ 91,645,989</u>

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

<i>Governmental Activities:</i>	
Legislative and Executive	\$ 344,191
Judicial	364,025
Public Safety	388,836
Public Works	3,810,047
Health	2,130
Human Services	282,793
Total Depreciation Expense	<u>\$ 5,192,022</u>

**Wayne County, Ohio**  
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Capital assets for business-type activities for the year ended December 31, 2007, was as follows:

<b>Business-Type Activities</b>	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 641,334	\$ -	\$ -	\$ 641,334
Total capital assets, not being depreciated:	641,334	-	-	641,334
<i>Capital assets, being depreciated:</i>				
Building and improvements	4,477,440	-	-	4,477,440
Equipment	269,732	2,678	(50,727)	221,683
Sewer mains	4,532,823	-	-	4,532,823
Total capital assets, being depreciated:	9,279,995	2,678	(50,727)	9,231,946
<i>Less: accumulated depreciation</i>				
Building and improvements	(740,739)	(112,778)	-	(853,517)
Equipment	(104,676)	(30,615)	50,727	(84,564)
Sewer mains	(388,386)	(109,280)	-	(497,666)
Total accumulated depreciation	(1,233,801)	(252,673)	50,727	(1,435,747)
Total capital assets being depreciated, net	8,046,194	(249,995)	-	7,796,199
Business-type activities capital assets, net	<u>\$ 8,687,528</u>	<u>\$ (249,995)</u>	<u>\$ -</u>	<u>\$ 8,437,533</u>

**NOTE 10 - COMPENSATED ABSENCES**

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

Each employee of the County with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% 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 420 hours upon retirement from the County.

At December 31, 2007, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,281,428 and vested benefits for sick leave totaled \$909,178. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net assets within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$14,763 and \$8,765 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net assets. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net assets. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.



**Wayne County, Ohio**  
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**NOTE 11 - LONG-TERM OBLIGATIONS**

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

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>	<i>Amount Due Within One Year</i>
<b>Governmental Activities</b>					
<i>General obligation bonds:</i>					
<i>Sewer District Improvement</i>					
<i>Bonds, 6.375%</i>	\$ 35,000	\$ -	\$ (35,000)	\$ -	\$ -
<i>1991 Human Services Building</i>					
<i>Bonds, 5.50%</i>	487,500	-	(85,000)	402,500	87,500
<i>1992 Human Services Building</i>					
<i>Bonds, 5.70%</i>	96,000	-	(16,000)	80,000	16,000
<i>2002 Engineering Facility</i>					
<i>Improvement Bonds, 3.10%</i>	3,135,000	-	(140,000)	2,995,000	140,000
<i>2002 Justice Facility</i>					
<i>Improvement Bonds, 3.10%</i>	<u>6,900,000</u>	<u>-</u>	<u>(310,000)</u>	<u>6,590,000</u>	<u>325,000</u>
<i>Total general obligation bonds</i>	<u>10,653,500</u>	<u>-</u>	<u>(586,000)</u>	<u>10,067,500</u>	<u>568,500</u>
<i>Other long-term obligations:</i>					
<i>OPWC loan, 0.0%</i>	100,000	-	(5,000)	95,000	2,500
<i>Compensated absences</i>	<u>3,033,501</u>	<u>934,284</u>	<u>(777,179)</u>	<u>3,190,606</u>	<u>861,895</u>
<i>Total other long-term obligations</i>	<u>3,133,501</u>	<u>934,284</u>	<u>(782,179)</u>	<u>3,285,606</u>	<u>864,395</u>
<i>Total governmental activities, long-term obligations</i>	<u>\$ 13,787,001</u>	<u>\$ 934,284</u>	<u>\$ (1,368,179)</u>	<u>\$ 13,353,106</u>	<u>\$ 1,432,895</u>
<b>Business-Type Activities</b>					
<i>2004 Sewer System Revenue</i>					
<i>Bonds, 4.375%</i>	\$ 877,000	\$ -	\$ (9,000)	\$ 868,000	\$ 10,000
<i>2004 Sanitary Sewer</i>					
<i>Improvement Bonds, 4.125%</i>	1,835,800	-	(19,700)	1,816,100	20,300
<i>Compensated absences</i>	<u>26,601</u>	<u>3,055</u>	<u>(6,128)</u>	<u>23,528</u>	<u>5,899</u>
<i>Total business-type long- term obligations</i>	<u>\$ 2,739,401</u>	<u>\$ 3,055</u>	<u>\$ (34,828)</u>	<u>\$ 2,707,628</u>	<u>\$ 36,199</u>
<i>Total primary government long-term obligations</i>	<u>\$ 16,526,402</u>	<u>\$ 937,339</u>	<u>\$ (1,403,007)</u>	<u>\$ 16,060,734</u>	<u>\$ 1,469,094</u>

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

*Revenue Bonds:* The County has pledged future sewer revenue, net of specified operating expenses, to repay \$868,000 in sewer system revenue bonds. 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.

*Sanitary Sewer Improvement Bonds:* In 2005, the County retired the \$1,860,000 Sanitary Sewer anticipation notes with the proceeds from the issuance of Sanitary Sewer improvement revenue bonds. The bonds issued in 2004, have an interest rate of 4.125% and will mature in 2045 with pledged user fee revenue of the sanitary sewer district fund. The proceeds from these debt issuances were used to pay the costs of constructing and installing sanitary sewer lines and related sanitary sewer improvements, together with all necessary appurtenances thereto, all together comprising the Kidron Sanitary Sewer Project.

Annual principal and interest payments, as a percentage of net customer revenues, on all revenue bonds are expected to be similar over the term of the bonds as in the current year, which were less than 23%. The total principal and interest remaining to be paid on all revenue bonds is \$5,397,637. Principal and interest paid for the current year and total net available revenues were \$144,187 and (\$217,492), respectively.

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

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

*Future Debt Service Requirements:* The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2007, are as follows:

**Wayne County, Ohio**  
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<i>Year Ended</i>	<u>G.O. Bonds</u>		<u>OPWC</u>	<u>Sewer Bonds</u>		<i>Total</i>
	<u>Principal</u>	<u>Interest</u>	<u>Loan</u>	<u>Principal</u>	<u>Interest</u>	
2008	\$ 568,500	\$ 460,037	\$ 2,500	\$ 30,300	\$ 112,889	1,174,226
2009	591,000	436,573	5,000	31,400	111,615	1,175,588
2010	611,000	411,553	5,000	33,300	110,293	1,171,146
2011	631,000	384,987	5,000	34,200	108,893	1,164,080
2012	606,000	357,469	5,000	35,900	107,454	1,111,823
2013-2017	3,115,000	1,404,887	25,000	202,300	513,361	5,260,548
2018-2022	3,945,000	605,784	25,000	248,900	467,089	5,291,773
2023-2027	-	-	22,500	305,400	410,141	738,041
2028-2032	-	-	-	375,100	340,258	715,358
2033-2037	-	-	-	461,200	254,438	715,638
2038-2042	-	-	-	569,000	148,783	717,783
2043-2045	-	-	-	357,100	28,323	385,423
	<u>\$ 10,067,500</u>	<u>\$ 4,061,290</u>	<u>\$ 95,000</u>	<u>\$ 2,684,100</u>	<u>\$ 2,713,537</u>	<u>\$ 19,621,427</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 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2½ percent of such valuation in excess of \$300,000,000. Based on this calculation, the County’s overall legal debt margin was \$50,734,543 as of December 31, 2007.

**NOTE 12 - RISK MANAGEMENT**

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

The County has also entered into liability contracts for various departments where the potential for monetary loss exists. These additional policies include: Frontier Insurance Company, social service professional liability; and CNA Insurance Company, care center professional liability. Coverage amounts and the cost of the policies vary based upon the degree of potential liability for each department. The County pays the State Workers’ Compensation System a premium based on a rate per \$100 of employee compensation. The rate is calculated based on accident history and administrative costs.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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

*Health Care Self-Insurance:* The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays all claims. The premiums paid into the health care self-insurance internal service fund by all other funds represent eighty percent of the entire premium with the remaining amount paid by the employees. The following plans, excluding the Engineer department whose premium differs, were in effect for 2007 at the corresponding monthly premiums paid by the County:

		<u>Family</u>		<u>Single</u>
PPO Plan	\$	660.57	\$	295.54
HDHP Plan		574.42		257.00

An excess coverage insurance policy covers individual claims in excess of \$100,000 up to a maximum of \$2,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$568,279 reported in the health care internal service fund at December 31, 2007, 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 \$349.44 to \$898.84. Changes in the fund's liability amount in 2007 and 2006 were:

<u>Liability</u> <u>Year</u>		<u>Beginning</u> <u>of Year</u> <u>Liability</u>		<u>Current</u> <u>Year</u> <u>Claims</u>		<u>Claim</u> <u>Payments</u>		<u>End</u> <u>of Year</u> <u>Liability</u>
2007	\$	670,746	\$	6,883,032	\$	(6,985,499)	\$	568,279
2006		505,259		7,176,443		(7,010,956)		670,746

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

**A. Ohio Public Employees Retirement System**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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

For 2007, member and employer contribution rates were consistent across all three plans. Separate division of law enforcement and public safety exist only within the traditional pension plan. For the year ended December 31, 2007, the member contribution rates were 9.5 percent of their annual covered salaries. Members in the law enforcement classification, which consists generally of sheriffs, deputy sheriffs and township police, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9.75 percent. The employer contribution rate for pension benefits for 2007 was 13.85 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer's pension contributions were 17.17 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations for the years ended December 31, 2007, 2006, and 2005 were \$2,654,234, \$2,800,118 and \$2,721,820, respectively; 100 percent has been contributed for each fiscal year.

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

The County contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system, for the certified teachers employed by the school for the mentally retarded/developmentally disabled (Board of MRDD). STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3371 or by calling 1-888-227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

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

For the fiscal year ended June 30, 2007, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent 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 calendar ended December 31, 2007, 2006, and 2005 were \$168,948, \$154,446 and \$139,561, and respectively. 100 percent has been contributed for each fiscal year.

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. Effective April 11, 2005, a reemployed retiree may alternatively receive a refund of member contributions with interest before age 65, once employment is terminated.

**NOTE 14 - POSTEMPLOYMENT BENEFITS**

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

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2007 local government employer contribution rate was 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement); 5.0 percent of covered payroll was the portion that was used to fund health care from January 1 through June 30, 2007 and 6.0 percent was the portion that was used from July 1 through December 31, 2007.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2006, include a rate of return on investments of 6.5 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 0.5 to 5.0 percent annually for the next eight years and 4 percent (the projected rate of inflation) annually thereafter.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 374,979. Actual County contributions for 2007 which were used to fund postemployment benefits were \$1,676,358. The actual contribution and the actuarially required contribution amounts are the same. The actuarial value of OPERS's net assets available for payment of benefits at December 31, 2006, (the latest information available) was \$12.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$30.7 billion and \$18.7 billion, respectively.

The Health Care Perseveration Plan (HCPP). Adopted by the OPERS Retirement Board on September 9, 2004, is effective on January 1, 2007. OPERS took additional actions to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008 which will allow additional funds to be allocated to the health care plan.

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

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS Ohio). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by the Systems based on authority granted by State statute. STRS is funded on a pay-as-you-go basis.

Retirees who participated in the DC or Combined Plans and their dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2007, (latest information available) the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$12,996 for fiscal year 2007.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. At June 30, 2007, (the latest information available) the balance in the fund was \$4.1 billion. For the year ended June 30, 2007, net health care costs paid by STRS Ohio were \$265,558,000 and STRS Ohio had 122,934 eligible benefit recipients.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

**NOTE 15 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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>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>	\$ 759,367	\$ 284,877	\$ (1,093,880)	\$ (753,093)	\$ 202,498	\$ 901,441
<i>Net adjustments for revenue accruals</i>	(318,237)	(111,787)	676,112	554,546	(99,938)	294,513
<i>Net adjustments for expenditure accruals</i>	132,485	33,904	374,634	(101,535)	(2,016)	(73,310)
<i>Encumbrances (budget basis) outstanding at year end</i>	<u>(3,142,186)</u>	<u>(1,176,584)</u>	<u>(331,406)</u>	<u>(926,731)</u>	<u>(151,757)</u>	<u>(737,644)</u>
<i>Budget Basis</i>	<u>\$ (2,568,571)</u>	<u>\$ (969,590)</u>	<u>\$ (374,540)</u>	<u>\$ (1,226,813)</u>	<u>\$ (51,213)</u>	<u>\$ 385,000</u>

**NOTE 16 - CONTINGENT LIABILITIES**

**A. Grants**

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



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

**B. Litigation**

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

**NOTE 17 - RELATED PARTY TRANSACTION**

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the basic financial statements. For the Workshop's year ended June 30, 2007, the County's contributions totaled \$4,177,831.

**NOTE 18 - CONDUIT DEBT OBLIGATIONS**

The County has served as the issuer of industrial revenue bonds in previous years. The principal balance of these bonds outstanding as of December 31, 2006 (latest information available) totaled \$950,000. The proceeds related to this \$2,265,000 issuance were used to acquire, construct, improve and equip nursing home facilities. 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 19 - LANDFILL**

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

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

The County has established a designation for landfill contingencies, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2007, the balance of the designation for landfill contingencies was \$400,000.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2007*

**NOTE 20 - COMPLIANCE**

The Ohio Revised Code (ORC) Section 5705.10 states that money paid into any fund shall be used only for the purpose for which such fund is established. As a result, a negative fund balance may indicate that money from one fund was used to cover expenditures of another fund. As of December 31, 2007 the following funds reported negative unencumbered cash balances:

Nonmajor governmental funds:

<i>CHIP Program (Special Revenue Fund)</i>	\$ 33,643
<i>VOCA Grant (Special Revenue Fund)</i>	15,263
<i>Department of Justice Special Projects (Special Revenue Fund)</i>	45,279
<i>Issue II (Capital Projects Fund)</i>	21,159
<i>Federal Bridge Project (Capital Project Fund)</i>	591,590
<i>Airport Improvement (Capital Project Fund)</i>	10,807

These negative unencumbered cash balances were created as a result of encumbrances outstanding for these funds. The related grant agreements for these funds specifically require the costs of the related program to be encumbered upon entering into the agreement. The outstanding encumbered amounts can be directly attributed to receipts that have either yet to be requested for or yet to have been received by the County. It is not the policy of the County to cancel these encumbrances at year end. The County reports a positive encumbered cash balance for all funds reported.

**NOTE 21 - FUND DEFICITS**

As of December 31, 2007, the following had a deficit fund balance. This deficit was caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

Nonmajor governmental funds:

<i>Local Emergency Planning (Special Revenue Fund)</i>	\$ 6,298
<i>Indigent Fee Assessment (Special Revenue Fund)</i>	58
<i>Federal Bridge Project (Capital Project Fund)</i>	412,410

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

## **Nonmajor Special Revenue Funds**

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

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

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

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

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

### ***Indigent Guardianship***

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

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

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

### ***Youth Services Subsidy Grant***

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

### ***Dog and Kennel***

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

### ***Hazardous Materials***

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

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

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

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

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

### ***Ditch Maintenance***

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

### ***Law Enforcement***

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

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

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

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

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

### ***Litter Control***

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

## **Nonmajor Special Revenue Funds**

### ***Probation Services***

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

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

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

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

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

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

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

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

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

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

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

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

*Pilot Probation Grant*

*Certificate of Title Administration*

*CHIP Program*

*Court Computerization*

*Victim Witness Assistance Program*

*Home Arrest Grant*

*VOCA Grant*

*Juvenile Accountability Incentive Block Grant*

*Mediation Services*

*Municipal Court Probation*

*Department of Justice Special Projects*

*Employee Benefit Liability*

*Child Abuse Task Force*

*Indigent Fee Assessment*

*Juvenile Court Special Projects*

*Juvenile Probation Services*

## **Nonmajor Debt Service Fund**

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

## **Nonmajor Capital Projects Funds**

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

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

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

### ***Issue II***

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

### ***Justice Center Communications***

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

### ***Federal Bridge Project***

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

### ***Airport Improvement***

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

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2007*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,947,571	\$ 751,000	\$ 1,718,394	\$ 7,416,965
Cash and Cash Equivalents:				
In Segregated Accounts	23,727	-	-	23,727
Accrued Interest	1,381	-	-	1,381
Due from Other Governments	208,267	-	468,330	676,597
Materials and Supplies Inventory	20,722	-	-	20,722
Loans Receivable	358,040	-	-	358,040
Prepaid Items	4,875	-	-	4,875
<i>Total Assets</i>	<u>\$ 5,564,583</u>	<u>\$ 751,000</u>	<u>\$ 2,186,724</u>	<u>\$ 8,502,307</u>
<b>Liabilities</b>				
Accounts Payable	\$ 196,583	\$ -	\$ 30,760	\$ 227,343
Contracts Payable	-	-	517,497	517,497
Accrued Wages and Benefits	146,106	-	-	146,106
Due to Other Governments	102,551	-	-	102,551
Due to Other Funds	85,677	-	-	85,677
Deferred Revenue	68,182	-	22,429	90,611
<i>Total Liabilities</i>	<u>599,099</u>	<u>-</u>	<u>570,686</u>	<u>1,169,785</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	682,746	-	341,078	1,023,824
Reserved for Inventory	20,722	-	-	20,722
Reserved for Prepaid Items	4,875	-	-	4,875
Reserved for Loans	358,040	-	-	358,040
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	3,899,101	-	-	3,899,101
Debt Service Fund	-	751,000	-	751,000
Capital Projects Funds	-	-	1,274,960	1,274,960
<i>Total Fund Balances</i>	<u>4,965,484</u>	<u>751,000</u>	<u>1,616,038</u>	<u>7,332,522</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 5,564,583</u>	<u>\$ 751,000</u>	<u>\$ 2,186,724</u>	<u>\$ 8,502,307</u>

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Charges for Services	\$ 2,545,793	\$ -	\$ 32,580	\$ 2,578,373
Licenses and Permits	255	-	-	255
Fines and Forfeitures	272,817	-	-	272,817
Intergovernmental	3,533,390	905,933	3,964,109	8,403,432
Special Assessments	2,310	-	-	2,310
Interest	36,189	-	-	36,189
Rent	-	121,274	163,724	284,998
Other	305,788	-	-	305,788
<i>Total Revenues</i>	<u>6,696,542</u>	<u>1,027,207</u>	<u>4,160,413</u>	<u>11,884,162</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	1,984,270	-	-	1,984,270
Judicial	164,400	-	-	164,400
Public Safety	1,454,659	-	-	1,454,659
Public Works	141,189	-	-	141,189
Health	202,105	-	-	202,105
Human Services	1,895,281	-	-	1,895,281
Economic Development and Assistance	640,261	-	-	640,261
Other	-	800	-	800
Capital Outlay	638	-	5,272,588	5,273,226
Urban Redevelopment and Housing	193,122	-	-	193,122
Debt Service:				
Principal Retirement	-	591,000	-	591,000
Interest and Fiscal Charges	-	484,280	-	484,280
<i>Total Expenditures</i>	<u>6,675,925</u>	<u>1,076,080</u>	<u>5,272,588</u>	<u>13,024,593</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	20,617	(48,873)	(1,112,175)	(1,140,431)
<b>Other Financing Sources (Uses)</b>				
Transfers In	50,251	10,920	-	61,171
<i>Total Other Financing Sources (Uses)</i>	<u>50,251</u>	<u>10,920</u>	<u>-</u>	<u>61,171</u>
<i>Net Change in Fund Balances</i>	70,868	(37,953)	(1,112,175)	(1,079,260)
<i>Fund Balances Beginning of Year</i>	4,891,802	788,953	2,728,213	8,408,968
<i>Increase (Decrease) in Reserve for Inventory</i>	2,814	-	-	2,814
<i>Fund Balances End of Year</i>	<u>\$ 4,965,484</u>	<u>\$ 751,000</u>	<u>\$ 1,616,038</u>	<u>\$ 7,332,522</u>

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2007

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 289,504	\$ 398,915	\$ 74,074
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Receivables:			
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Loans Receivable	-	-	-
Prepaid Items	-	-	-
<i>Total Assets</i>	<u>\$ 289,504</u>	<u>\$ 398,915</u>	<u>\$ 74,074</u>
<b>Liabilities</b>			
Accounts Payable	\$ 3,512	\$ 41,172	\$ -
Accrued Wages and Benefits	5,728	33,019	-
Due to Other Governments	3,388	18,264	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>12,628</u>	<u>92,455</u>	<u>-</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	24,849	176,644	10,953
Reserved for Inventory	-	-	-
Reserved for Prepaid Items	-	-	-
Reserved for Loans	-	-	-
Unreserved:			
Undesignated (Deficit) Reported In:			
Special Revenue Funds	252,027	129,816	63,121
<i>Total Fund Balances (Deficit)</i>	<u>276,876</u>	<u>306,460</u>	<u>74,074</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 289,504</u>	<u>\$ 398,915</u>	<u>\$ 74,074</u>



Victim's Assistance Trust	Youth Services Subsidy Grant	Dog and Kennel	Hazardous Materials	Bureau of Support	Community Development Block Grant	Ditch Maintenance
\$ 7,389	\$ 163,971	\$ 354,972	\$ 48,859	\$ 605,187	\$ 374,807	\$ 27,019
-	-	-	-	18,259	-	-
-	-	-	-	-	1,381	-
-	-	-	-	26,985	32,363	-
-	-	-	-	8,500	-	-
-	-	-	-	-	358,040	-
-	-	-	1,979	2,896	-	-
<u>\$ 7,389</u>	<u>\$ 163,971</u>	<u>\$ 354,972</u>	<u>\$ 50,838</u>	<u>\$ 661,827</u>	<u>\$ 766,591</u>	<u>\$ 27,019</u>
\$ -	\$ 43,327	\$ 408	\$ -	\$ 21,493	\$ 40,325	\$ -
-	-	2,879	763	65,224	-	-
-	-	3,417	1,611	38,713	-	-
-	-	1,681	-	14,017	9,013	-
-	-	-	-	-	-	-
<u>-</u>	<u>43,327</u>	<u>8,385</u>	<u>2,374</u>	<u>139,447</u>	<u>49,338</u>	<u>-</u>
-	76,457	33,760	377	38,061	84,487	-
-	-	-	-	8,500	-	-
-	-	-	1,979	2,896	-	-
-	-	-	-	-	358,040	-
<u>7,389</u>	<u>44,187</u>	<u>312,827</u>	<u>46,108</u>	<u>472,923</u>	<u>274,726</u>	<u>27,019</u>
<u>7,389</u>	<u>120,644</u>	<u>346,587</u>	<u>48,464</u>	<u>522,380</u>	<u>717,253</u>	<u>27,019</u>
<u>\$ 7,389</u>	<u>\$ 163,971</u>	<u>\$ 354,972</u>	<u>\$ 50,838</u>	<u>\$ 661,827</u>	<u>\$ 766,591</u>	<u>\$ 27,019</u>

(Continued)

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2007*

	<u>Law Enforcement</u>	<u>Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 30,668	\$ 6,258	\$ 16,887
Cash and Cash Equivalents in Segregated Accounts	5,468	-	-
Receivables:			
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Loans Receivable	-	-	-
Prepaid Items	-	-	-
<i>Total Assets</i>	<u>\$ 36,136</u>	<u>\$ 6,258</u>	<u>\$ 16,887</u>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Wages and Benefits	837	-	-
Due to Other Governments	427	-	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>1,264</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	-	-	-
Reserved for Inventory	-	-	-
Reserved for Prepaid Items	-	-	-
Reserved for Loans	-	-	-
Unreserved:			
Undesignated (Deficit) Reported In:			
Special Revenue Funds	34,872	6,258	16,887
<i>Total Fund Balances (Deficit)</i>	<u>34,872</u>	<u>6,258</u>	<u>16,887</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 36,136</u>	<u>\$ 6,258</u>	<u>\$ 16,887</u>

Litter Control	Probation Services	Felony Delinquent Care and Custody	Recorder's Equipment	Solid Waste District Litter Grant	Local Emergency Planning	Narcotics Task Force
\$ 116,515	\$ 31,802	\$ 397,226	\$ 89,081	\$ 43,082	\$ 866	\$ 14,908
-	-	-	-	-	-	-
-	-	132,294	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 116,515</u>	<u>\$ 31,802</u>	<u>\$ 529,520</u>	<u>\$ 89,081</u>	<u>\$ 43,082</u>	<u>\$ 866</u>	<u>\$ 14,908</u>
\$ -	\$ -	\$ 9,305	\$ 4,670	\$ 1,156	\$ -	\$ -
-	-	-	-	4,388	6,214	-
167	-	-	-	2,790	950	935
-	-	37,537	-	-	-	-
-	-	66,606	-	-	-	-
<u>167</u>	<u>-</u>	<u>113,448</u>	<u>4,670</u>	<u>8,334</u>	<u>7,164</u>	<u>935</u>
4,546	7,779	16,557	22,611	6,344	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>111,802</u>	<u>24,023</u>	<u>399,515</u>	<u>61,800</u>	<u>28,404</u>	<u>(6,298)</u>	<u>13,973</u>
<u>116,348</u>	<u>31,802</u>	<u>416,072</u>	<u>84,411</u>	<u>34,748</u>	<u>(6,298)</u>	<u>13,973</u>
<u>\$ 116,515</u>	<u>\$ 31,802</u>	<u>\$ 529,520</u>	<u>\$ 89,081</u>	<u>\$ 43,082</u>	<u>\$ 866</u>	<u>\$ 14,908</u>

(Continued)

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2007*

	Pilot Probation Grant	Certificate of Title Administration	CHIP Program
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 38,064	\$ 193,784	\$ 44,951
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Receivables:			
Accrued Interest	-	-	-
Due from Other Governments	-	-	15,049
Materials and Supplies Inventory	-	12,222	-
Loans Receivable	-	-	-
Prepaid Items	-	-	-
<i>Total Assets</i>	<u>\$ 38,064</u>	<u>\$ 206,006</u>	<u>\$ 60,000</u>
<b>Liabilities</b>			
Accounts Payable	\$ 463	\$ -	\$ 6,270
Accrued Wages and Benefits	-	14,700	-
Due to Other Governments	3,534	8,223	2,100
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>3,997</u>	<u>22,923</u>	<u>8,370</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	10,702	5,582	71,894
Reserved for Inventory	-	12,222	-
Reserved for Prepaid Items	-	-	-
Reserved for Loans	-	-	-
Unreserved:			
Undesignated (Deficit) Reported In:			
Special Revenue Funds	23,365	165,279	(20,264)
<i>Total Fund Balances (Deficit)</i>	<u>34,067</u>	<u>183,083</u>	<u>51,630</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 38,064</u>	<u>\$ 206,006</u>	<u>\$ 60,000</u>

Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Juvenile Accountability Incentive Block Grant	Mediation Services	Municipal Court Probation
\$ 208,289	\$ 45,309	\$ 10,772	\$ 10,871	\$ -	\$ 92,259	\$ 398,335
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,576	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 208,289</u>	<u>\$ 45,309</u>	<u>\$ 10,772</u>	<u>\$ 12,447</u>	<u>\$ -</u>	<u>\$ 92,259</u>	<u>\$ 398,335</u>
\$ 4,058	\$ -	\$ -	\$ 2,219	\$ -	\$ 15,691	\$ 2,514
1,812	5,237	5,305	-	-	-	-
1,061	3,680	2,772	-	-	8,000	2,519
-	-	-	-	-	-	22,208
-	-	-	1,576	-	-	-
<u>6,931</u>	<u>8,917</u>	<u>8,077</u>	<u>3,795</u>	<u>-</u>	<u>23,691</u>	<u>27,241</u>
13,585	-	1,565	22,339	-	6,907	1,462
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>187,773</u>	<u>36,392</u>	<u>1,130</u>	<u>(13,687)</u>	<u>-</u>	<u>61,661</u>	<u>369,632</u>
<u>201,358</u>	<u>36,392</u>	<u>2,695</u>	<u>8,652</u>	<u>-</u>	<u>68,568</u>	<u>371,094</u>
<u>\$ 208,289</u>	<u>\$ 45,309</u>	<u>\$ 10,772</u>	<u>\$ 12,447</u>	<u>\$ -</u>	<u>\$ 92,259</u>	<u>\$ 398,335</u>

(Continued)

Wayne County, Ohio  
 Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 December 31, 2007

	Department of Justice Special Projects	Employee Benefits Liability	Child Abuse Task Force
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 6	\$ 805,713	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Receivables:			
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Loans Receivable	-	-	-
Prepaid Items	-	-	-
<i>Total Assets</i>	<u>\$ 6</u>	<u>\$ 805,713</u>	<u>\$ -</u>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Wages and Benefits	-	-	-
Due to Other Governments	-	-	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	45,285	-	-
Reserved for Inventory	-	-	-
Reserved for Prepaid Items	-	-	-
Reserved for Loans	-	-	-
Unreserved:			
Undesignated (Deficit) Reported In:			
Special Revenue Funds	(45,279)	805,713	-
<i>Total Fund Balances (Deficit)</i>	<u>6</u>	<u>805,713</u>	<u>-</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6</u>	<u>\$ 805,713</u>	<u>\$ -</u>

Indigent Fee Assessment	Juvenile Court Special Projects	Juvenile Probation Services	Totals
\$ 1,163	\$ 5,440	\$ 625	\$ 4,947,571
-	-	-	23,727
-	-	-	1,381
-	-	-	208,267
-	-	-	20,722
-	-	-	358,040
-	-	-	4,875
<u>\$ 1,163</u>	<u>\$ 5,440</u>	<u>\$ 625</u>	<u>\$ 5,564,583</u>
\$ -	\$ -	\$ -	\$ 196,583
-	-	-	146,106
-	-	-	102,551
1,221	-	-	85,677
-	-	-	68,182
<u>1,221</u>	<u>-</u>	<u>-</u>	<u>599,099</u>
-	-	-	682,746
-	-	-	20,722
-	-	-	4,875
-	-	-	358,040
(58)	5,440	625	3,899,101
(58)	5,440	625	4,965,484
<u>\$ 1,163</u>	<u>\$ 5,440</u>	<u>\$ 625</u>	<u>\$ 5,564,583</u>

**Wayne County, Ohio**

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

*Nonmajor Special Revenue Funds*

*For the Year Ended December 31, 2007*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship
<b>Revenues</b>			
Charges for Services	\$ 227,051	\$ 1,055,915	\$ 13,665
Licenses and Permits	-	255	-
Fines and Forfeitures	-	-	-
Intergovernmental	-	-	-
Special Assessments	-	-	-
Interest	-	-	-
Other	9,394	151,077	-
<i>Total Revenues</i>	<u>236,445</u>	<u>1,207,247</u>	<u>13,665</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	196,410	1,399,147	-
Judicial	-	-	15,959
Public Safety	-	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Economic Development and Assistance	-	-	-
Capital Outlay	-	-	-
Urban Redevelopment and Housing	-	-	-
<i>Total Expenditures</i>	<u>196,410</u>	<u>1,399,147</u>	<u>15,959</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	40,035	(191,900)	(2,294)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<i>Net Change in Fund Balances</i>	40,035	(191,900)	(2,294)
<i>Fund Balances (Deficit) Beginning of Year</i>	236,841	498,360	76,368
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 276,876</u>	<u>\$ 306,460</u>	<u>\$ 74,074</u>



Victim's Assistance Trust	Youth Services Subsidy Grant	Dog and Kennel	Hazardous Materials	Bureau of Support	Community Development Block Grant	Ditch Maintenance
\$ -	\$ -	\$ 241,310	\$ 2,279	\$ 265,676	\$ -	\$ -
-	-	-	-	-	-	-
-	-	163	-	-	-	-
-	183,017	-	8,625	1,803,628	220,427	-
-	-	-	-	-	-	2,310
-	-	-	-	-	36,189	-
6,730	-	18,520	46,478	32,303	29,252	-
<u>6,730</u>	<u>183,017</u>	<u>259,993</u>	<u>57,382</u>	<u>2,101,607</u>	<u>285,868</u>	<u>2,310</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,600	176,669	-	-	-	-	-
-	-	-	-	-	-	-
-	-	178,255	23,850	-	-	-
-	-	-	-	1,888,103	-	-
-	-	-	-	-	640,261	-
-	-	-	-	-	-	638
-	-	-	-	-	-	-
<u>5,600</u>	<u>176,669</u>	<u>178,255</u>	<u>23,850</u>	<u>1,888,103</u>	<u>640,261</u>	<u>638</u>
1,130	6,348	81,738	33,532	213,504	(354,393)	1,672
-	-	-	-	-	-	-
1,130	6,348	81,738	33,532	213,504	(354,393)	1,672
6,259	114,296	264,849	14,932	304,156	1,071,646	25,347
-	-	-	-	4,720	-	-
<u>\$ 7,389</u>	<u>\$ 120,644</u>	<u>\$ 346,587</u>	<u>\$ 48,464</u>	<u>\$ 522,380</u>	<u>\$ 717,253</u>	<u>\$ 27,019</u>

(Continued)

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2007

	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment
<b>Revenues</b>			
Charges for Services	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-
Fines and Forfeitures	17,177	610	30,356
Intergovernmental	13,461	-	-
Special Assessments	-	-	-
Interest	-	-	-
Other	6,331	-	-
<i>Total Revenues</i>	<u>36,969</u>	<u>610</u>	<u>30,356</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	33,068	-	33,797
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Economic Development and Assistance	-	-	-
Other	-	-	-
Urban Redevelopment and Housing	-	-	-
<i>Total Expenditures</i>	<u>33,068</u>	<u>-</u>	<u>33,797</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	3,901	610	(3,441)
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>14,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	17,901	610	(3,441)
<i>Fund Balances (Deficit) Beginning of Year</i>	16,971	5,648	20,328
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 34,872</u>	<u>\$ 6,258</u>	<u>\$ 16,887</u>

Litter Control	Probation Services	Felony Delinquent Care and Custody	Recorder's Equipment	Solid Waste District Litter Grant	Local Emergency Planning	Narcotics Task Force
\$ -	\$ 34,651	\$ -	\$ 69,386	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
49,438	-	319,827	-	138,000	23,735	66,009
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,465	-	-	-	1,238	-	-
<u>53,903</u>	<u>34,651</u>	<u>319,827</u>	<u>69,386</u>	<u>139,238</u>	<u>23,735</u>	<u>66,009</u>
-	-	-	69,755	-	-	-
-	-	-	-	-	-	-
-	49,278	219,402	-	-	56,776	67,383
13,360	-	-	-	127,829	-	-
-	-	-	-	-	-	-
-	-	-	-	7,178	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>13,360</u>	<u>49,278</u>	<u>219,402</u>	<u>69,755</u>	<u>135,007</u>	<u>56,776</u>	<u>67,383</u>
40,543	(14,627)	100,425	(369)	4,231	(33,041)	(1,374)
-	-	-	-	-	-	-
40,543	(14,627)	100,425	(369)	4,231	(33,041)	(1,374)
75,805	46,429	315,647	84,780	30,517	26,743	15,347
-	-	-	-	-	-	-
<u>\$ 116,348</u>	<u>\$ 31,802</u>	<u>\$ 416,072</u>	<u>\$ 84,411</u>	<u>\$ 34,748</u>	<u>\$ (6,298)</u>	<u>\$ 13,973</u>

(Continued)

**Wayne County, Ohio**

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

*Nonmajor Special Revenue Funds*

*For the Year Ended December 31, 2007*

	Pilot Probation Grant	Certificate of Title Administration	CHIP Program
<b>Revenues</b>			
Charges for Services	\$ -	\$ 320,397	\$ -
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental	190,893	-	239,615
Special Assessments	-	-	-
Interest	-	-	-
Other	-	-	-
<i>Total Revenues</i>	<u>190,893</u>	<u>320,397</u>	<u>239,615</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	-	318,958	-
Judicial	-	-	-
Public Safety	152,865	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Economic Development and Assistance	-	-	-
Other	-	-	-
Urban Redevelopment and Housing	-	-	193,122
<i>Total Expenditures</i>	<u>152,865</u>	<u>318,958</u>	<u>193,122</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	38,028	1,439	46,493
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<i>Net Change in Fund Balances</i>	38,028	1,439	46,493
<i>Fund Balances (Deficit) Beginning of Year</i>	(3,961)	183,550	5,137
Increase (Decrease) in Reserve for Inventory	-	(1,906)	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 34,067</u>	<u>\$ 183,083</u>	<u>\$ 51,630</u>

<u>Court Computerization</u>	<u>Victim Witness Assistance Program</u>	<u>Home Arrest Grant</u>	<u>VOCA Grant</u>	<u>Juvenile Accountability Incentive Block Grant</u>	<u>Mediation Services</u>	<u>Municipal Court Probation</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,653	\$ 171,874
-	-	-	-	-	-	-
218,446	-	-	-	-	-	-
-	136,331	94,738	19,222	6,750	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>218,446</u>	<u>136,331</u>	<u>94,738</u>	<u>19,222</u>	<u>6,750</u>	<u>122,653</u>	<u>171,874</u>
-	-	-	-	-	-	-
125,105	-	-	-	-	-	-
-	138,077	97,022	28,029	11,250	136,141	209,681
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>125,105</u>	<u>138,077</u>	<u>97,022</u>	<u>28,029</u>	<u>11,250</u>	<u>136,141</u>	<u>209,681</u>
93,341	(1,746)	(2,284)	(8,807)	(4,500)	(13,488)	(37,807)
-	29,949	-	6,302	-	-	-
<u>93,341</u>	<u>28,203</u>	<u>(2,284)</u>	<u>(2,505)</u>	<u>(4,500)</u>	<u>(13,488)</u>	<u>(37,807)</u>
108,017	8,189	4,979	11,157	4,500	82,056	408,901
-	-	-	-	-	-	-
<u>\$ 201,358</u>	<u>\$ 36,392</u>	<u>\$ 2,695</u>	<u>\$ 8,652</u>	<u>\$ -</u>	<u>\$ 68,568</u>	<u>\$ 371,094</u>

(Continued)

**Wayne County, Ohio**

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

*Nonmajor Special Revenue Funds*

*For the Year Ended December 31, 2007*

	Department of Justice Special Projects	Employee Benefits Liability	Child Abuse Task Force
<b>Revenues</b>			
Charges for Services	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental	-	-	19,674
Special Assessments	-	-	-
Interest	-	-	-
Other	-	-	-
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>19,674</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	-	-	39,621
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Economic Development and Assistance	-	-	-
Other	-	-	-
Urban Redevelopment and Housing	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>39,621</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	-	-	(19,947)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<i>Net Change in Fund Balances</i>	-	-	(19,947)
<i>Fund Balances (Deficit) Beginning of Year</i>	6	805,713	19,947
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 6</u>	<u>\$ 805,713</u>	<u>\$ -</u>

Indigent Fee Assessment	Juvenile Court Special Projects	Juvenile Probation Services	Totals
\$ 20,936	\$ -	\$ -	\$ 2,545,793
-	-	-	255
-	5,440	625	272,817
-	-	-	3,533,390
-	-	-	2,310
-	-	-	36,189
-	-	-	305,788
<u>20,936</u>	<u>5,440</u>	<u>625</u>	<u>6,696,542</u>
-	-	-	1,984,270
23,336	-	-	164,400
-	-	-	1,454,659
-	-	-	141,189
-	-	-	202,105
-	-	-	1,895,281
-	-	-	640,261
-	-	-	638
-	-	-	193,122
<u>23,336</u>	<u>-</u>	<u>-</u>	<u>6,675,925</u>
(2,400)	5,440	625	20,617
<u>-</u>	<u>-</u>	<u>-</u>	<u>50,251</u>
(2,400)	5,440	625	70,868
2,342	-	-	4,891,802
-	-	-	2,814
<u>\$ (58)</u>	<u>\$ 5,440</u>	<u>\$ 625</u>	<u>\$ 4,965,484</u>

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2007*

	<u>County Building Construction</u>	<u>Issue II</u>	<u>Justice Center Communications</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,615,204	\$ 57,661	\$ 27,618
Due from Other Governments	-	-	-
<i>Total Assets</i>	<u>\$ 1,615,204</u>	<u>\$ 57,661</u>	<u>\$ 27,618</u>
<b>Liabilities</b>			
Accounts Payable	\$ 30,760	\$ -	\$ -
Contracts Payable	15,560	35,127	-
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>46,320</u>	<u>35,127</u>	<u>-</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	106,182	29,343	471
Unreserved, Undesignated (Deficit) Reported In:			
Capital Projects Funds	1,462,702	(6,809)	27,147
<i>Total Fund Balances</i>	<u>1,568,884</u>	<u>22,534</u>	<u>27,618</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 1,615,204</u>	<u>\$ 57,661</u>	<u>\$ 27,618</u>



Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ 17,911	\$ 1,718,394
-	468,330	468,330
<u>\$ -</u>	<u>\$ 486,241</u>	<u>\$ 2,186,724</u>
\$ -	\$ -	\$ 30,760
412,410	54,400	517,497
-	22,429	22,429
<u>412,410</u>	<u>76,829</u>	<u>570,686</u>
176,364	28,718	341,078
(588,774)	380,694	1,274,960
(412,410)	409,412	1,616,038
<u>\$ -</u>	<u>\$ 486,241</u>	<u>\$ 2,186,724</u>

**Wayne County, Ohio**

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

*Nonmajor Capital Projects Funds*

*For the Year Ended December 31, 2007*

	<u>County Building Construction</u>	<u>Issue II</u>	<u>Justice Center Communications</u>
<b>Revenues</b>			
Charges for Services	\$ 10,362	\$ -	\$ 22,218
Intergovernmental	516,061	283,128	-
Rent	163,724	-	-
<i>Total Revenues</i>	<u>690,147</u>	<u>283,128</u>	<u>22,218</u>
<b>Expenditures</b>			
Current:			
Capital Outlay	<u>1,139,481</u>	<u>356,299</u>	<u>127,373</u>
<i>Net Change in Fund Balances</i>	(449,334)	(73,171)	(105,155)
<i>Fund Balances Beginning of Year</i>	2,018,218	95,705	132,773
<i>Fund Balances End of Year</i>	<u>\$ 1,568,884</u>	<u>\$ 22,534</u>	<u>\$ 27,618</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ -	\$ 32,580
2,605,323	559,597	3,964,109
-	-	163,724
<u>2,605,323</u>	<u>559,597</u>	<u>4,160,413</u>
<u>3,017,733</u>	<u>631,702</u>	<u>5,272,588</u>
(412,410)	(72,105)	(1,112,175)
-	481,517	2,728,213
<u>\$ (412,410)</u>	<u>\$ 409,412</u>	<u>\$ 1,616,038</u>

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 4,125,000	\$ 3,912,371	\$ (212,629)
Permissive Sales Taxes	7,780,000	8,486,434	706,434
Charges for Services	4,382,177	4,604,855	222,678
Licenses and Permits	314,585	333,852	19,267
Fines and Forfeitures	385,000	455,131	70,131
Intergovernmental	3,457,600	3,615,784	158,184
Interest	2,582,400	2,776,012	193,612
Rent	80,000	110,881	30,881
Other	642,700	1,105,791	463,091
<i>Total Revenues</i>	<u>23,749,462</u>	<u>25,401,111</u>	<u>1,651,649</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	646,455	641,649	4,806
Materials and Supplies	2,983	2,578	405
Contractual Services	325,740	251,544	74,196
Capital Outlay	420,000	420,000	-
Other	1,566,477	1,545,953	20,524
Total Commissioners Office	<u>2,961,655</u>	<u>2,861,724</u>	<u>99,931</u>
Microfilm			
Personal Services	201,738	201,469	269
Materials and Supplies	97,089	84,276	12,813
Contractual Services	16,530	13,923	2,607
Other	300	-	300
Total Microfilm	<u>315,657</u>	<u>299,668</u>	<u>15,989</u>
Auditor's Office			
Personal Services	482,912	481,638	1,274
Contractual Services	38,000	36,493	1,507
Materials and Supplies	13,625	9,804	3,821
Other	51,916	50,218	1,698
Total Auditor's Office	<u>586,453</u>	<u>578,153</u>	<u>8,300</u>
Treasurer			
Personal Services	217,021	215,143	1,878
Materials and Supplies	14,047	13,884	163
Contractual Services	28,201	28,160	41
Other	17,496	16,212	1,284
Total Treasurer	<u>276,765</u>	<u>273,399</u>	<u>3,366</u>
Prosecutor			
Personal Services	852,571	846,225	6,346
Materials and Supplies	6,557	3,127	3,430
Contractual Services	15,179	11,445	3,734
Other	69,502	69,501	1
Total Prosecutor	<u>943,809</u>	<u>930,298</u>	<u>13,511</u>
Deputy Registrar			
Personal Services	252,972	249,455	3,517
Materials and Supplies	2,480	1,867	613
Contractual Services	300	300	-
Capital Outlay	500	500	-
Other	94,694	29,518	65,176
Total Deputy Registrar	<u>350,946</u>	<u>281,640</u>	<u>69,306</u>
Data Processing			
Personal Services	53,751	51,434	2,317
Materials and Supplies	15,090	14,571	519
Contractual Services	79,467	64,401	15,066
Other	1,688	1,639	49
Total Data Processing	<u>149,996</u>	<u>132,045</u>	<u>17,951</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning Commission			
Personal Services	259,367	257,600	1,767
Materials and Supplies	672	363	309
Contractual Services	56,970	52,138	4,832
Capital Outlay	130	130	-
Other	144,082	143,605	477
Total Planning Commission	<u>461,221</u>	<u>453,836</u>	<u>7,385</u>
Board of Elections			
Personal Services	370,864	339,510	31,354
Materials and Supplies	20,350	20,034	316
Contractual Services	51,300	50,467	833
Capital Outlay	10,500	8,697	1,803
Other	16,900	16,221	679
Total Board of Elections	<u>469,914</u>	<u>434,929</u>	<u>34,985</u>
Recorder			
Personal Services	229,423	220,249	9,174
Materials and Supplies	1,993	1,429	564
Contractual Services	3,938	1,562	2,376
Other	5,110	3,949	1,161
Total Recorder	<u>240,464</u>	<u>227,189</u>	<u>13,275</u>
Maintenance and Operations			
Personal Services	271,910	269,826	2,084
Materials and Supplies	114,353	108,563	5,790
Contractual Services	1,184,801	1,044,108	140,693
Other	196,868	163,975	32,893
Total Maintenance and Operations	<u>1,767,932</u>	<u>1,586,472</u>	<u>181,460</u>
Board of Revision			
Other	6,000	1,000	5,000
Total Board of Revision	<u>6,000</u>	<u>1,000</u>	<u>5,000</u>
Building and Grounds			
Capital Outlay	285,332	261,742	23,590
Total Building and Grounds	<u>285,332</u>	<u>261,742</u>	<u>23,590</u>
Real Estate Property Taxes			
Other	10,897	10,897	-
Total Real Estate Property Taxes	<u>10,897</u>	<u>10,897</u>	<u>-</u>
Insurance and Pensions			
Personal Services	322	-	322
Contractual Services	899,887	763,411	136,476
Other	5,000	2,500	2,500
Total Insurance and Pensions	<u>905,209</u>	<u>765,911</u>	<u>139,298</u>
Professional Services			
Contractual Services	100,903	100,404	499
Total Professional Services	<u>100,903</u>	<u>100,404</u>	<u>499</u>
Total General Government- Legislative and Executive	<u>9,833,153</u>	<u>9,199,307</u>	<u>633,846</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	533,413	527,593	5,820
Materials and Supplies	1,411	1,000	411
Contractual Services	115,358	97,798	17,560
Other	11,757	10,529	1,228
Total Common Pleas Court	<u>661,939</u>	<u>636,920</u>	<u>25,019</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Court			
Personal Services	525,464	523,297	2,167
Materials and Supplies	1,573	1,572	1
Contractual Services	120,158	67,525	52,633
Capital Outlay	1,340	1,341	(1)
Other	21,941	20,330	1,611
Total Juvenile Court	<u>670,476</u>	<u>614,065</u>	<u>56,411</u>
Probate Court			
Personal Services	164,574	163,640	934
Materials and Supplies	19,807	18,435	1,372
Contractual Services	2,274	1,842	432
Other	10,504	7,857	2,647
Total Probate Court	<u>197,159</u>	<u>191,774</u>	<u>5,385</u>
Clerk of Courts			
Personal Services	1,039,488	1,015,237	24,251
Materials and Supplies	27,069	26,976	93
Contractual Services	1,732	1,422	310
Other	5,955	5,873	82
Total Clerk of Courts	<u>1,074,244</u>	<u>1,049,508</u>	<u>24,736</u>
Municipal Court			
Personal Services	1,102,086	1,101,050	1,036
Materials and Supplies	4,658	3,101	1,557
Contractual Services	108,757	105,184	3,573
Other	52,745	49,027	3,718
Total Municipal Court	<u>1,268,246</u>	<u>1,258,362</u>	<u>9,884</u>
Public Defender			
Personal Services	475,395	474,672	723
Materials and Supplies	5,256	4,816	440
Contractual Services	13,341	13,239	102
Capital Outlay	1,100	1,015	85
Other	12,952	10,775	2,177
Total Public Defender	<u>508,044</u>	<u>504,517</u>	<u>3,527</u>
Law Library			
Personal Services	40,791	40,279	512
Total Law Library	<u>40,791</u>	<u>40,279</u>	<u>512</u>
District Court of Appeals			
Contractual Services	68,590	68,590	-
Total District Court of Appeals	<u>68,590</u>	<u>68,590</u>	<u>-</u>
Jury Commission			
Personal Services	10,270	9,883	387
Materials and Supplies	4,763	2,800	1,963
Total Jury Commission	<u>15,033</u>	<u>12,683</u>	<u>2,350</u>
Adult Probation			
Personal Services	248,137	242,129	6,008
Other	1,279	1,000	279
Total Adult Probation	<u>249,416</u>	<u>243,129</u>	<u>6,287</u>
Juvenile Probation			
Personal Services	489,762	485,621	4,141
Contractual Services	150,400	129,191	21,209
Other	30,402	29,860	542
Total Juvenile Probation	<u>670,564</u>	<u>644,672</u>	<u>25,892</u>
Total General Government-Judicial	<u>5,424,502</u>	<u>5,264,499</u>	<u>160,003</u>
Total General Government	<u>15,257,655</u>	<u>14,463,806</u>	<u>793,849</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Public Safety:</b>			
<b>Justice Center</b>			
Personal Services	940,041	937,639	2,402
Materials and Supplies	17,144	17,142	2
Contractual Services	439,762	431,270	8,492
Capital Outlay	6,000	6,000	-
Other	4,686	4,670	16
<b>Total Justice Center</b>	<b>1,407,633</b>	<b>1,396,721</b>	<b>10,912</b>
<b>Coroner</b>			
Personal Services	122,698	117,163	5,535
Materials and Supplies	1,000	960	40
Contractual Services	30,683	29,725	958
Other	10,656	10,652	4
<b>Total Coroner</b>	<b>165,037</b>	<b>158,500</b>	<b>6,537</b>
<b>Home Arrest</b>			
Personal Services	109,395	109,029	366
Contractual Services	36,951	34,601	2,350
<b>Total Home Arrest</b>	<b>146,346</b>	<b>143,630</b>	<b>2,716</b>
<b>Sheriff</b>			
Personal Services	4,686,128	4,665,730	20,398
Materials and Supplies	271,978	268,358	3,620
Contractual Services	140,984	138,798	2,186
Other	224,612	221,220	3,392
<b>Total Sheriff</b>	<b>5,323,702</b>	<b>5,294,106</b>	<b>29,596</b>
<b>Building Regulations Department</b>			
Personal Services	369,279	364,540	4,739
Materials and Supplies	1,270	1,000	270
Contractual Services	200	105	95
Other	34,488	32,270	2,218
<b>Total Building Regulations Department</b>	<b>405,237</b>	<b>397,915</b>	<b>7,322</b>
<b>Disaster Services</b>			
Personal Services	165,662	162,921	2,741
Materials and Supplies	1,322	932	390
Contractual Services	11,272	10,595	677
Other	6,398	5,108	1,290
<b>Total Disaster Services</b>	<b>184,654</b>	<b>179,556</b>	<b>5,098</b>
<b>Detention Home</b>			
Contractual Services	2,169,150	2,169,150	-
<b>Total Detention Home</b>	<b>2,169,150</b>	<b>2,169,150</b>	<b>-</b>
<b>911 System</b>			
Contractual Services	134,554	99,037	35,517
Capital Outlay	342,790	49,036	293,754
<b>Total 911 System</b>	<b>477,344</b>	<b>148,073</b>	<b>329,271</b>
<b>Sheriff's Policing Rotary</b>			
Personal Services	227,509	222,562	4,947
Capital Outlay	24,012	24,012	-
Other	136,555	117,929	18,626
<b>Total Sheriff's Policing Rotary</b>	<b>388,076</b>	<b>364,503</b>	<b>23,573</b>
<b>Pay to Stay Facility</b>			
Personal Services	192,648	191,980	668
Materials and Supplies	3,133	2,900	233
Contractual Services	337,306	333,975	3,331
Capital Outlay	100	96	4
Other	2,950	2,950	-
<b>Total Pay to Stay Facility</b>	<b>536,137</b>	<b>531,901</b>	<b>4,236</b>
<b>Total Public Safety</b>	<b>11,203,316</b>	<b>10,784,055</b>	<b>419,261</b>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Public Works:</b>			
Engineer			
Personal Services	171,738	161,124	10,614
Materials and Supplies	14,524	12,951	1,573
Contractual Services	4,000	4,000	-
Capital Outlay	4,300	4,300	-
Other	100	29	71
Total Engineer	<u>194,662</u>	<u>182,404</u>	<u>12,258</u>
Total Public Works	<u>194,662</u>	<u>182,404</u>	<u>12,258</u>
<b>Health:</b>			
Commissioners			
Personal Services	14,077	13,234	843
Contractual Services	28,582	28,582	-
Other	33,943	33,737	206
Total Commissioners	<u>76,602</u>	<u>75,553</u>	<u>1,049</u>
TB Hospital			
Contractual Services	3,124	3,115	9
Total TB Hospital	<u>3,124</u>	<u>3,115</u>	<u>9</u>
Vital Statistics			
Contractual Services	2,404	2,100	304
Total Vital Statistics	<u>2,404</u>	<u>2,100</u>	<u>304</u>
Other Health			
Contractual Services	425,056	425,056	-
Total Other Health	<u>425,056</u>	<u>425,056</u>	<u>-</u>
Sheriff			
Other	2,097	1,118	979
Total Sheriff	<u>2,097</u>	<u>1,118</u>	<u>979</u>
Total Health	<u>509,283</u>	<u>506,942</u>	<u>2,341</u>
<b>Human Services:</b>			
Soldiers Relief			
Personal Services	99,700	89,420	10,280
Materials and Supplies	5,860	3,975	1,885
Contractual Services	6,691	6,022	669
Capital Outlay	28,057	24,522	3,535
Other	553,353	431,290	122,063
Total Soldiers Relief	<u>693,661</u>	<u>555,229</u>	<u>138,432</u>
Veterans Services			
Personal Services	211,100	203,203	7,897
Other	85,740	54,962	30,778
Total Veterans Services	<u>296,840</u>	<u>258,165</u>	<u>38,675</u>
Other Charity			
Other	537	283	254
Total Other Charity	<u>537</u>	<u>283</u>	<u>254</u>
Total Human Services	<u>991,038</u>	<u>813,677</u>	<u>177,361</u>
<b>Conservation and Recreation:</b>			
Airport			
Contractual Services	114,000	113,533	467
Capital Outlay	28,129	22,725	5,404
Other	5,000	5,000	-
Total Airport	<u>147,129</u>	<u>141,258</u>	<u>5,871</u>
Historical Society			
Other	5,000	5,000	-
Total Historical Society	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Conservation and Recreation	<u>152,129</u>	<u>146,258</u>	<u>5,871</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other:			
Agriculture			
Contractual Services	584,840	584,840	-
Other	8,893	8,811	82
Total Agriculture	<u>593,733</u>	<u>593,651</u>	<u>82</u>
Unclaimed Monies			
Other	128,439	24,233	104,206
Total Unclaimed Monies	<u>128,439</u>	<u>24,233</u>	<u>104,206</u>
Mt. Eaton Landfill Trust			
Other	400,000	-	400,000
Total Mt. Eaton Landfill Trust	<u>400,000</u>	<u>-</u>	<u>400,000</u>
Miscellaneous			
Contractual Services	176,493	159,157	17,336
Other	93,360	74,356	19,004
Total Miscellaneous	<u>269,853</u>	<u>233,513</u>	<u>36,340</u>
Total Other	<u>1,392,025</u>	<u>851,397</u>	<u>540,628</u>
<i>Total Expenditures</i>	<u>29,700,108</u>	<u>27,748,539</u>	<u>1,951,569</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(5,950,646)</u>	<u>(2,347,428)</u>	<u>3,603,218</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	500	653	153
Transfers In	10,000	-	(10,000)
Transfers Out	(457,552)	(221,796)	235,756
<i>Total Other Financing Sources (Uses)</i>	<u>(447,052)</u>	<u>(221,143)</u>	<u>225,909</u>
<i>Net Change in Fund Balance</i>	<u>(6,397,698)</u>	<u>(2,568,571)</u>	<u>3,829,127</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	5,777,909	5,777,909	-
<i>Prior Year Encumbrances Appropriated</i>	619,789	619,789	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,829,127</u>	<u>\$ 3,829,127</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle and Gas Tax*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Taxes	\$ 1,215,000	\$ 1,200,946	\$ (14,054)
Charges for Services	10,000	20,067	10,067
Fines and Forfeitures	180,000	74,948	(105,052)
Intergovernmental	5,683,626	5,881,478	197,852
Contributions and Donations	-	28,830	28,830
Other	45,000	69,372	24,372
<i>Total Revenues</i>	<u>7,133,626</u>	<u>7,275,641</u>	<u>142,015</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	3,201,973	2,953,119	248,854
Capital Outlay	528,285	473,761	54,524
Materials and Supplies	1,872,214	1,800,200	72,014
Contractual Services	2,326,229	2,169,831	156,398
Other	884,192	848,320	35,872
<i>Total Expenditures</i>	<u>8,812,893</u>	<u>8,245,231</u>	<u>567,662</u>
<i>Net Change in Fund Balance</i>	(1,679,267)	(969,590)	709,677
<i>Fund Balance (Deficit) Beginning of Year</i>	1,327,972	1,327,972	-
Prior Year Encumbrances Appropriated	351,295	351,295	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 709,677</u>	<u>\$ 709,677</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Board of MRDD*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 6,919,700	\$ 6,421,694	\$ (498,006)
Charges for Services	72,000	140,664	68,664
Intergovernmental	3,405,251	5,338,008	1,932,757
Interest	1,000	4,176	3,176
Other	36,500	170,136	133,636
<i>Total Revenues</i>	<u>10,434,451</u>	<u>12,074,678</u>	<u>1,640,227</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	8,824,123	7,745,127	1,078,996
Materials and Supplies	385,722	375,147	10,575
Contractual Services	3,327,627	2,387,015	940,612
Capital Outlay	400,357	268,384	131,973
Other	2,815,215	1,673,545	1,141,670
<i>Total Expenditures</i>	<u>15,753,044</u>	<u>12,449,218</u>	<u>3,303,826</u>
<i>Net Change in Fund Balance</i>	(5,318,593)	(374,540)	4,944,053
<i>Fund Balance (Deficit) Beginning of Year</i>	7,581,021	7,581,021	-
<i>Prior Year Encumbrances Appropriated</i>	218,294	218,294	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,480,722</u>	<u>\$ 7,424,775</u>	<u>\$ 4,944,053</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Job and Family Services*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 8,866,677	\$ 9,334,676	\$ 467,999
Other	700,000	705,069	5,069
<i>Total Revenues</i>	<u>9,566,677</u>	<u>10,039,745</u>	<u>473,068</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	2,955,259	2,920,787	34,472
Materials and Supplies	107,963	107,963	-
Contractual Services	7,271,315	7,240,502	30,813
Capital Outlay	126,885	126,013	872
Other	1,032,304	1,021,918	10,386
<i>Total Expenditures</i>	<u>11,493,726</u>	<u>11,417,183</u>	<u>76,543</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,927,049)	(1,377,438)	549,611
<b>Other Financing Sources</b>			
Transfers In	224,821	150,625	(74,196)
<i>Net Change in Fund Balance</i>	(1,702,228)	(1,226,813)	475,415
<i>Fund Balance (Deficit) Beginning of Year</i>	1,132,571	1,132,571	-
Prior Year Encumbrances Appropriated	569,657	569,657	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 475,415</u>	<u>\$ 475,415</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Wayne County Care Center*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 1,176,700	\$ 1,091,668	\$ (85,032)
Charges for Services	2,376,300	2,662,699	286,399
Intergovernmental	-	197,059	197,059
Other	12,000	20,940	8,940
<i>Total Revenues</i>	<u>3,565,000</u>	<u>3,972,366</u>	<u>407,366</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,188,498	3,103,054	85,444
Materials and Supplies	460,057	458,131	1,926
Contractual Services	520,403	419,096	101,307
Capital Outlay	32,510	24,871	7,639
Other	77,786	18,427	59,359
<i>Total Expenditures</i>	<u>4,279,254</u>	<u>4,023,579</u>	<u>255,675</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(714,254)	(51,213)	663,041
<b>Other Financing Uses</b>			
Transfers Out	(85,373)	-	85,373
<i>Net Change in Fund Balance</i>	(799,627)	(51,213)	748,414
<i>Fund Balance (Deficit) Beginning of Year</i>	2,689,441	2,689,441	-
Prior Year Encumbrances Appropriated	110,187	110,187	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,000,001</u>	<u>\$ 2,748,415</u>	<u>\$ 748,414</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Board*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 4,016,300	\$ 3,717,045	\$ (299,255)
Charges for Services	670,000	914,727	244,727
Intergovernmental	2,074,544	3,060,687	986,143
Contributions and Donations	-	984	984
Other	40,000	29,651	(10,349)
<i>Total Revenues</i>	<u>6,800,844</u>	<u>7,723,094</u>	<u>922,250</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,307,194	3,176,525	130,669
Materials and Supplies	66,403	63,928	2,475
Contractual Services	4,118,183	3,990,504	127,679
Capital Outlay	46,592	32,110	14,482
Other	77,016	75,027	1,989
<i>Total Expenditures</i>	<u>7,615,388</u>	<u>7,338,094</u>	<u>277,294</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(814,544)	385,000	1,199,544
<b>Other Financing Uses</b>			
Transfers Out	(77,461)	-	77,461
<i>Net Change in Fund Balance</i>	(892,005)	385,000	1,277,005
<i>Fund Balance (Deficit) Beginning of Year</i>	4,252,541	4,252,541	-
Prior Year Encumbrances Appropriated	552,034	552,034	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3,912,570</u>	<u>\$ 5,189,575</u>	<u>\$ 1,277,005</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax Assessment Collection  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 148,000	\$ 227,051	\$ 79,051
Other	-	9,394	9,394
<i>Total Revenues</i>	<u>148,000</u>	<u>236,445</u>	<u>88,445</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	123,042	118,053	4,989
Materials and Supplies	20,422	11,080	9,342
Contractual Services	24,320	10,102	14,218
Capital Outlay	26,307	11,398	14,909
Other	175,930	76,829	99,101
<i>Total Expenditures</i>	<u>370,021</u>	<u>227,462</u>	<u>142,559</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(222,021)	8,983	231,004
<b>Other Financing Uses</b>			
Transfers Out	(30,606)	-	30,606
<i>Net Change in Fund Balance</i>	(252,627)	8,983	261,610
<i>Fund Balance (Deficit) Beginning of Year</i>	210,296	210,296	-
Prior Year Encumbrances Appropriated	42,331	42,331	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 261,610</u>	<u>\$ 261,610</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 950,000	\$ 1,055,915	\$ 105,915
Licenses and Permits	300	255	(45)
Other	150,000	151,077	1,077
<i>Total Revenues</i>	<u>1,100,300</u>	<u>1,207,247</u>	<u>106,947</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	758,277	732,648	25,629
Materials and Supplies	16,707	14,722	1,985
Contractual Services	1,157,275	1,129,306	27,969
Other	48,594	30,024	18,570
<i>Total Expenditures</i>	<u>1,980,853</u>	<u>1,906,700</u>	<u>74,153</u>
<i>Net Change in Fund Balance</i>	(880,553)	(699,453)	181,100
<i>Fund Balance (Deficit) Beginning of Year</i>	395,406	395,406	-
Prior Year Encumbrances Appropriated	485,147	485,147	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 181,100</u>	<u>\$ 181,100</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 12,700	\$ 13,665	\$ 965
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	90,029	27,874	62,155
<i>Net Change in Fund Balance</i>	(77,329)	(14,209)	63,120
<i>Fund Balance (Deficit) Beginning of Year</i>	75,371	75,371	-
Prior Year Encumbrances Appropriated	1,958	1,958	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 63,120</u>	<u>\$ 63,120</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Victim's Assistance Trust  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 5,000	\$ 6,730	\$ 1,730
<b>Expenditures</b>			
Current:			
Public Safety			
Other	11,259	5,600	5,659
<i>Net Change in Fund Balance</i>	(6,259)	1,130	7,389
<i>Fund Balance (Deficit) Beginning of Year</i>	6,259	6,259	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 7,389	\$ 7,389

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Subsidy Grant*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 183,017	\$ 183,017	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	318,780	288,599	30,181
Other	16,685	1,679	15,006
<i>Total Expenditures</i>	<u>335,465</u>	<u>290,278</u>	<u>45,187</u>
<i>Net Change in Fund Balance</i>	(152,448)	(107,261)	45,187
<i>Fund Balance (Deficit) Beginning of Year</i>	97,827	97,827	-
Prior Year Encumbrances Appropriated	54,621	54,621	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 45,187</u>	<u>\$ 45,187</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 200,000	\$ 241,310	\$ 41,310
Fines and Forfeitures	200	163	(37)
Other	15,000	18,520	3,520
<i>Total Revenues</i>	<u>215,200</u>	<u>259,993</u>	<u>44,793</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	73,699	57,258	16,441
Materials and Supplies	33,558	22,951	10,607
Contractual Services	98,700	94,400	4,300
Capital Outlay	56,000	-	56,000
Other	59,118	33,890	25,228
<i>Total Expenditures</i>	<u>321,075</u>	<u>208,499</u>	<u>112,576</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(105,875)	51,494	157,369
<b>Other Financing Uses</b>			
Transfers Out	(163,071)	-	163,071
<i>Net Change in Fund Balance</i>	(268,946)	51,494	320,440
<i>Fund Balance (Deficit) Beginning of Year</i>	258,270	258,270	-
Prior Year Encumbrances Appropriated	10,676	10,676	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 320,440</u>	<u>\$ 320,440</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazardous Materials*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 972	\$ 2,279	\$ 1,307
Intergovernmental	8,625	8,625	-
Other	24,235	46,478	22,243
<i>Total Revenues</i>	<u>33,832</u>	<u>57,382</u>	<u>23,550</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	8,755	8,047	708
Contractual Services	42,398	18,174	24,224
<i>Total Expenditures</i>	<u>51,153</u>	<u>26,221</u>	<u>24,932</u>
<i>Net Change in Fund Balance</i>	(17,321)	31,161	48,482
<i>Fund Balance (Deficit) Beginning of Year</i>	16,988	16,988	-
Prior Year Encumbrances Appropriated	333	333	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 48,482</u>	<u>\$ 48,482</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bureau of Support*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 280,000	\$ 288,645	\$ 8,645
Intergovernmental	1,500,000	1,708,480	208,480
Other	2,000	27,403	25,403
<i>Total Revenues</i>	<u>1,782,000</u>	<u>2,024,528</u>	<u>242,528</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	1,437,033	1,419,353	17,680
Materials and Supplies	66,546	62,410	4,136
Contractual Services	348,761	322,180	26,581
Capital Outlay	33,500	33,260	240
Other	121,068	83,898	37,170
<i>Total Expenditures</i>	<u>2,006,908</u>	<u>1,921,101</u>	<u>85,807</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(224,908)	103,427	328,335
<b>Other Financing Uses</b>			
Transfers Out	(119,108)	-	119,108
<i>Net Change in Fund Balance</i>	(344,016)	103,427	447,443
<i>Fund Balance (Deficit) Beginning of Year</i>	300,609	300,609	-
Prior Year Encumbrances Appropriated	43,407	43,407	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 447,443</u>	<u>\$ 447,443</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Development Block Grant  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 952,943	\$ 412,875	\$ (540,068)
Interest	3,000	24,354	21,354
Other	65,778	79,490	13,712
<i>Total Revenues</i>	<u>1,021,721</u>	<u>516,719</u>	<u>(505,002)</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	1,518,157	883,594	634,563
Other	173,217	52,783	120,434
<i>Total Expenditures</i>	<u>1,691,374</u>	<u>936,377</u>	<u>754,997</u>
<i>Net Change in Fund Balance</i>	(669,653)	(419,658)	249,995
<i>Fund Balance (Deficit) Beginning of Year</i>	326,883	326,883	-
Prior Year Encumbrances Appropriated	342,770	342,770	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 249,995</u>	<u>\$ 249,995</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Ditch Maintenance  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$ -	\$ 2,310	\$ 2,310
<b>Expenditures</b>			
Current:			
Capital Outlay			
Contractual Services	23,547	638	22,909
Capital Outlay	1,800	-	1,800
<i>Total Expenditures</i>	<u>25,347</u>	<u>638</u>	<u>24,709</u>
<i>Net Change in Fund Balance</i>	(25,347)	1,672	27,019
<i>Fund Balance (Deficit) Beginning of Year</i>	25,347	25,347	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 27,019</u>	<u>\$ 27,019</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 7,080	\$ 17,177	\$ 10,097
Intergovernmental	19,707	13,461	(6,246)
Other	1,480	7,726	6,246
<i>Total Revenues</i>	<u>28,267</u>	<u>38,364</u>	<u>10,097</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	35,187	20,878	14,309
Other	17,188	10,926	6,262
<i>Total Expenditures</i>	<u>52,375</u>	<u>31,804</u>	<u>20,571</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(24,108)	6,560	30,668
<b>Other Financing Uses</b>			
Transfers In	14,000	14,000	-
<i>Net Change in Fund Balance</i>	(10,108)	20,560	30,668
<i>Fund Balance (Deficit) Beginning of Year</i>	10,108	10,108	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,668</u>	<u>\$ 30,668</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Enforcement and Education  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 735	\$ 735	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Other	6,258	-	6,258
<i>Net Change in Fund Balance</i>	(5,523)	735	6,258
<i>Fund Balance (Deficit) Beginning of Year</i>	5,523	5,523	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 6,258	\$ 6,258

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Drivers Alcohol Treatment  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 25,000	\$ 31,514	\$ 6,514
<b>Expenditures</b>			
Current:			
Public Safety			
Other	44,170	33,797	10,373
<i>Net Change in Fund Balance</i>	(19,170)	(2,283)	16,887
<i>Fund Balance (Deficit) Beginning of Year</i>	19,170	19,170	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 16,887	\$ 16,887

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Litter Control*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 49,438	\$ 49,438
Other	-	4,465	4,465
<i>Total Revenues</i>	<u>-</u>	<u>53,903</u>	<u>53,903</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	11,230	10,957	273
Contractual Services	16,025	5,337	10,688
Capital Outlay	2,000	-	2,000
Other	63,796	18,691	45,105
<i>Total Expenditures</i>	<u>93,051</u>	<u>34,985</u>	<u>58,066</u>
<i>Net Change in Fund Balance</i>	(93,051)	18,918	111,969
<i>Fund Balance (Deficit) Beginning of Year</i>	61,964	61,964	-
Prior Year Encumbrances Appropriated	31,087	31,087	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 111,969</u>	<u>\$ 111,969</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probation Services*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 26,000	\$ 36,342	\$ 10,342
<b>Expenditures</b>			
Current:			
Public Safety			
Other	70,738	57,057	13,681
<i>Net Change in Fund Balance</i>	(44,738)	(20,715)	24,023
<i>Fund Balance (Deficit) Beginning of Year</i>	44,376	44,376	-
Prior Year Encumbrances Appropriated	362	362	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 24,023</u>	<u>\$ 24,023</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Felony Delinquent Care and Custody  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 100,000	\$ 254,139	\$ 154,139
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	10,457	2,012	8,445
Contractual Services	297,581	208,139	89,442
Other	40,000	20,000	20,000
<i>Total Expenditures</i>	<u>348,038</u>	<u>230,151</u>	<u>117,887</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(248,038)	23,988	272,026
<b>Other Financing Uses</b>			
Transfers Out	(99,338)	-	99,338
<i>Net Change in Fund Balance</i>	(347,376)	23,988	371,364
<i>Fund Balance (Deficit) Beginning of Year</i>	309,338	309,338	-
Prior Year Encumbrances Appropriated	38,038	38,038	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 371,364</u>	<u>\$ 371,364</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Recorder's Equipment  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 67,826	\$ 69,386	\$ 1,560
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Contractual Services	158,052	97,812	60,240
<i>Net Change in Fund Balance</i>	(90,226)	(28,426)	61,800
<i>Fund Balance (Deficit) Beginning of Year</i>	57,696	57,696	-
Prior Year Encumbrances Appropriated	32,530	32,530	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 61,800</u>	<u>\$ 61,800</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste District Litter Grant*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 138,000	\$ 138,000	\$ -
Other	1,238	1,238	-
<i>Total Revenues</i>	<u>139,238</u>	<u>139,238</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	102,432	89,190	13,242
Materials and Supplies	5,229	2,924	2,305
Contractual Services	1,896	1,670	226
Capital Outlay	24,721	24,140	581
Other	41,590	22,362	19,228
<i>Total Expenditures</i>	<u>175,868</u>	<u>140,286</u>	<u>35,582</u>
<i>Net Change in Fund Balance</i>	(36,630)	(1,048)	35,582
<i>Fund Balance (Deficit) Beginning of Year</i>	34,955	34,955	-
Prior Year Encumbrances Appropriated	1,675	1,675	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 35,582</u>	<u>\$ 35,582</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Emergency Planning*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 23,735	\$ 23,735	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Other	50,478	49,612	866
<i>Net Change in Fund Balance</i>	(26,743)	(25,877)	866
<i>Fund Balance (Deficit) Beginning of Year</i>	24,743	24,743	-
Prior Year Encumbrances Appropriated	2,000	2,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 866</u>	<u>\$ 866</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Narcotics Task Force*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 72,707	\$ 79,316	\$ 6,609
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	61,111	60,113	998
Other	13,078	11,776	1,302
<i>Total Expenditures</i>	<u>74,189</u>	<u>71,889</u>	<u>2,300</u>
<i>Net Change in Fund Balance</i>	(1,482)	7,427	8,909
<i>Fund Balance (Deficit) Beginning of Year</i>	7,481	7,481	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,999</u>	<u>\$ 14,908</u>	<u>\$ 8,909</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Pilot Probation Grant*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 267,374	\$ 188,589	\$ (78,785)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	202,706	133,825	68,881
Materials and Supplies	1,867	1,770	97
Contractual Services	20,504	20,504	-
Capital Outlay	1,044	949	95
Other	47,302	12,995	34,307
<i>Total Expenditures</i>	<u>273,423</u>	<u>170,043</u>	<u>103,380</u>
<i>Net Change in Fund Balance</i>	(6,049)	18,546	24,595
<i>Fund Balance (Deficit) Beginning of Year</i>	4,114	4,114	-
Prior Year Encumbrances Appropriated	1,935	1,935	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 24,595</u>	<u>\$ 24,595</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Certificate of Title Administration  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 320,000	\$ 345,090	\$ 25,090
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	308,662	302,420	6,242
Materials and Supplies	18,172	9,151	9,021
Contractual Services	6,648	2,152	4,496
Capital Outlay	5,471	2,875	2,596
Other	64,187	6,052	58,135
Total Expenditures	403,140	322,650	80,490
Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,140)	22,440	105,580
<b>Other Financing Uses</b>			
Transfers Out	(82,622)	-	82,622
Net Change in Fund Balance	(165,762)	22,440	188,202
Fund Balance (Deficit) Beginning of Year	162,784	162,784	-
Prior Year Encumbrances Appropriated	2,978	2,978	-
Fund Balance (Deficit) End of Year	\$ -	\$ 188,202	\$ 188,202

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CHIP Program*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 872,993	\$ 298,797	\$ (574,196)
<b>Expenditures</b>			
Current:			
Urban Redevelopment and Housing			
Capital Outlay	735,324	276,971	458,353
Other	137,669	55,469	82,200
<i>Total Expenditures</i>	<u>872,993</u>	<u>332,440</u>	<u>540,553</u>
<i>Net Change in Fund Balance</i>	-	(33,643)	(33,643)
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (33,643)</u>	<u>\$ (33,643)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Computerization*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 208,000	\$ 236,508	\$ 28,508
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	43,700	42,529	1,171
Contractual Services	10,000	-	10,000
Other	195,973	105,079	90,894
<i>Total Expenditures</i>	<u>249,673</u>	<u>147,608</u>	<u>102,065</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(41,673)	88,900	130,573
<b>Other Financing Sources (Uses)</b>			
Transfers In	2,994	-	(2,994)
Transfers Out	(63,691)	-	63,691
<i>Total Other Financing Sources (Uses)</i>	<u>(60,697)</u>	<u>-</u>	<u>60,697</u>
<i>Net Change in Fund Balance</i>	(102,370)	88,900	191,270
<i>Fund Balance (Deficit) Beginning of Year</i>	77,075	77,075	-
<i>Prior Year Encumbrances Appropriated</i>	25,295	25,295	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 191,270</u>	<u>\$ 191,270</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Victim Witness Assistance Program  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 221,624	\$ 136,331	\$ (85,293)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	242,754	134,354	108,400
Materials and Supplies	752	752	-
Contractual Services	23,290	12,384	10,906
Other	9,181	5,372	3,809
<i>Total Expenditures</i>	<u>275,977</u>	<u>152,862</u>	<u>123,115</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(54,353)	(16,531)	37,822
<b>Other Financing Sources</b>			
Transfers In	29,949	29,949	-
<i>Net Change in Fund Balance</i>	(24,404)	13,418	37,822
<i>Fund Balance (Deficit) Beginning of Year</i>	21,963	21,963	-
Prior Year Encumbrances Appropriated	2,441	2,441	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 37,822</u>	<u>\$ 37,822</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Home Arrest Grant*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 141,407	\$ 94,738	\$ (46,669)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	133,994	87,999	45,995
Other	20,245	10,364	9,881
<i>Total Expenditures</i>	<u>154,239</u>	<u>98,363</u>	<u>55,876</u>
<i>Net Change in Fund Balance</i>	(12,832)	(3,625)	9,207
<i>Fund Balance (Deficit) Beginning of Year</i>	9,385	9,385	-
Prior Year Encumbrances Appropriated	3,447	3,447	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 9,207</u>	<u>\$ 9,207</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*VOCA Grant*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 36,553	\$ 20,798	\$ (15,755)
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	48,822	48,822	-
Other	4,257	3,765	492
<i>Total Expenditures</i>	<u>53,079</u>	<u>52,587</u>	<u>492</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(16,526)	(31,789)	(15,263)
<b>Other Financing Sources</b>			
Transfers In	6,302	6,302	-
<i>Net Change in Fund Balance</i>	(10,224)	(25,487)	(15,263)
<i>Fund Balance (Deficit) Beginning of Year</i>	(11,968)	(11,968)	-
Prior Year Encumbrances Appropriated	22,192	22,192	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (15,263)</u>	<u>\$ (15,263)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Accountability Incentive Block Grant  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 12,869	\$ 12,869	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	11,250	11,250	-
Capital Outlay	6,119	6,119	-
<i>Total Expenditures</i>	<u>17,369</u>	<u>17,369</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(4,500)	(4,500)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	4,500	4,500	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mediation Services*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 115,673	\$ 126,842	\$ 11,169
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	203,640	148,250	55,390
<i>Net Change in Fund Balance</i>	(87,967)	(21,408)	66,559
<i>Fund Balance (Deficit) Beginning of Year</i>	40,226	40,226	-
<i>Prior Year Encumbrances Appropriated</i>	47,741	47,741	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 66,559</u>	<u>\$ 66,559</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Municipal Court Probation  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 160,000	\$ 185,411	\$ 25,411
<b>Expenditures</b>			
Current:			
Public Safety			
Other	519,163	198,903	320,260
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(359,163)	(13,492)	345,671
<b>Other Financing Uses</b>			
Transfers Out	(50,000)	-	50,000
<i>Net Change in Fund Balance</i>	(409,163)	(13,492)	395,671
<i>Fund Balance (Deficit) Beginning of Year</i>	390,600	390,600	-
Prior Year Encumbrances Appropriated	18,563	18,563	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 395,671</u>	<u>\$ 395,671</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Department of Justice Special Projects  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 98,190	\$ -	\$ (98,190)
<b>Expenditures</b>			
Current:			
Public Safety			
Capital Outlay	84,876	45,285	39,591
Other	13,320	-	13,320
<i>Total Expenditures</i>	<u>98,196</u>	<u>45,285</u>	<u>52,911</u>
<i>Net Change in Fund Balance</i>	(6)	(45,285)	(45,279)
<i>Fund Balance (Deficit) Beginning of Year</i>	(45,279)	(45,279)	-
Prior Year Encumbrances Appropriated	45,285	45,285	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (45,279)</u>	<u>\$ (45,279)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Employee Benefits Liability  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Other:			
Personal Services	555,713	-	555,713
<i>Net Change in Fund Balance</i>	(555,713)	-	555,713
<i>Fund Balance (Deficit) Beginning of Year</i>	805,713	805,713	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 250,000</u>	<u>\$ 805,713</u>	<u>\$ 555,713</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Abuse Task Force*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 19,674	\$ 19,674	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	161	161	-
Other	39,460	39,460	-
<i>Total Expenditures</i>	<u>39,621</u>	<u>39,621</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(19,947)	(19,947)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	18,066	18,066	-
Prior Year Encumbrances Appropriated	1,881	1,881	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Fee Assessment*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 21,878	\$ 21,878	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	5,101	4,350	751
Other	18,177	17,765	412
Total Expenditures	<u>23,278</u>	<u>22,115</u>	<u>1,163</u>
<i>Net Change in Fund Balance</i>	(1,400)	(237)	1,163
<i>Fund Balance (Deficit) Beginning of Year</i>	1,400	1,400	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,163</u>	<u>\$ 1,163</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Court Special Projects  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 5,440	\$ 5,440	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Capital Outlay	5,440		5,440
<i>Net Change in Fund Balance</i>	-	5,440	5,440
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 5,440	\$ 5,440

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Probation Services  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 625	\$ 625	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	625	-	625
<i>Net Change in Fund Balance</i>	-	625	625
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 625	\$ 625

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Debt Retirement*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 895,432	\$ 905,933	\$ 10,501
Rental Income	121,274	121,274	-
<i>Total Revenues</i>	<u>1,016,706</u>	<u>1,027,207</u>	<u>10,501</u>
<b>Expenditures</b>			
Current:			
Other	21,297	800	20,497
Debt Service			
Principal Retirement	591,000	591,000	-
Interest and Fiscal Charges	484,280	484,280	-
Total Debt Service	<u>1,075,280</u>	<u>1,075,280</u>	<u>-</u>
<i>Total Expenditures</i>	<u>1,096,577</u>	<u>1,076,080</u>	<u>20,497</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(79,871)	(48,873)	30,998
<b>Other Financing Sources</b>			
Transfers In	10,920	10,920	-
<i>Net Change in Fund Balance</i>	(68,951)	(37,953)	30,998
<i>Fund Balance (Deficit) Beginning of Year</i>	788,953	788,953	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 720,002</u>	<u>\$ 751,000</u>	<u>\$ 30,998</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Building Construction*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 10,000	\$ 11,562	\$ 1,562
Intergovernmental	420,000	516,061	96,061
Rental Income	106,485	163,724	57,239
<i>Total Revenues</i>	<u>536,485</u>	<u>691,347</u>	<u>154,862</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	2,193,045	1,305,555	887,490
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,656,560)	(614,208)	1,042,352
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(20,000)	-	20,000
<i>Net Change in Fund Balance</i>	(1,676,560)	(614,208)	1,062,352
<i>Fund Balance (Deficit) Beginning of Year</i>	1,845,413	1,845,413	-
Prior Year Encumbrances Appropriated	231,146	231,146	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 399,999</u>	<u>\$ 1,462,351</u>	<u>\$ 1,062,352</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 337,566	\$ 283,128	\$ (54,438)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	433,271	399,992	33,279
<i>Net Change in Fund Balance</i>	(95,705)	(116,864)	(21,159)
<i>Fund Balance (Deficit) Beginning of Year</i>	11,835	11,835	-
Prior Year Encumbrances Appropriated	83,870	83,870	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (21,159)</u>	<u>\$ (21,159)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Justice Center Communications  
For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 22,218	\$ 2,218
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	131,866	127,003	4,863
Other	20,907	841	20,066
<i>Total Expenditures</i>	<u>152,773</u>	<u>127,844</u>	<u>24,929</u>
<i>Net Change in Fund Balance</i>	(132,773)	(105,626)	27,147
<i>Fund Balance (Deficit) Beginning of Year</i>	10,906	10,906	-
<i>Prior Year Encumbrances Appropriated</i>	121,867	121,867	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 27,147</u>	<u>\$ 27,147</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Federal Bridge Project*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 3,728,500	\$ 2,605,323	\$ (1,123,177)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	3,728,500	3,196,913	531,587
<i>Net Change in Fund Balance</i>	-	(591,590)	(591,590)
<i>Fund Balance (Deficit) Beginning of Year</i>	(415,580)	(415,580)	-
Prior Year Encumbrances Appropriated	415,580	415,580	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (591,590)</u>	<u>\$ (591,590)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Airport Improvement*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 662,906	\$ 496,816	\$ (166,090)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	1,073,444	918,161	155,283
<i>Net Change in Fund Balance</i>	(410,538)	(421,345)	(10,807)
<i>Fund Balance (Deficit) Beginning of Year</i>	(365,693)	(365,693)	-
Prior Year Encumbrances Appropriated	776,231	776,231	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (10,807)</u>	<u>\$ (10,807)</u>

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sanitary Sewer District*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 517,900	\$ 622,651	\$ 104,751
Other	20,000	34,849	14,849
<i>Total Operating Revenues</i>	<u>537,900</u>	<u>657,500</u>	<u>119,600</u>
<b>Operating Expenses</b>			
Personal Services	232,250	226,253	5,997
Contractual Services	840,702	683,818	156,884
Materials and Supplies	39,077	34,905	4,172
Capital Outlay	165,535	117,446	48,089
Other	376,890	68,358	308,532
Total Operating Expenses	<u>1,654,454</u>	<u>1,130,780</u>	<u>523,674</u>
<i>Operating Loss</i>	(1,116,554)	(473,280)	643,274
<b>Non Operating Revenues (Expenses)</b>			
Intergovernmental	75,000	95,000	20,000
Principal Retirement	(33,273)	(28,700)	4,573
Interest and Fiscal Charges	(115,727)	(114,096)	1,631
<i>Total Non Operating Revenues (Expenses)</i>	<u>(74,000)</u>	<u>(47,796)</u>	<u>26,204</u>
<i>Net Income (Loss)</i>	(1,190,554)	(521,076)	669,478
<i>Fund Equity (Deficit) Beginning of Year</i>	1,160,172	1,160,172	-
Prior Year Encumbrances Appropriated	60,381	60,381	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 29,999</u>	<u>\$ 699,477</u>	<u>\$ 669,478</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Water District*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Expenses</b>			
Contractual Services	\$ 46,000	\$ 35,175	\$ 10,825
<i>Operating Income (Loss)</i>	(46,000)	(35,175)	10,825
<b>Non Operating Revenues (Expenses)</b>			
Intergovernmental	36,000	36,000	-
<i>Income (Loss) Before Transfers</i>	(10,000)	825	10,825
Transfers In	10,000	10,000	-
<i>Net Income (Loss)</i>	-	10,825	10,825
<i>Fund Equity (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ 10,825</u>	<u>\$ 10,825</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Health Care*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 7,816,087	\$ 7,917,034	\$ 100,947
Other	-	1,990	1,990
<i>Total Operating Revenues</i>	<u>7,816,087</u>	<u>7,919,024</u>	<u>102,937</u>
<b>Operating Expenses</b>			
Personal Services	239,242	140,375	98,867
Contractual Services	1,432,974	876,029	556,945
Claims	7,670,156	6,985,499	684,657
Other	224,650	48,900	175,750
<i>Total Operating Expenses</i>	<u>9,567,022</u>	<u>8,050,803</u>	<u>1,516,219</u>
<i>Net Income (Loss)</i>	(1,750,935)	(131,779)	1,619,156
<i>Fund Equity (Deficit) Beginning of Year</i>	2,722,156	2,722,156	-
<i>Prior Year Encumbrances Appropriated</i>	28,779	28,779	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 1,000,000</u>	<u>\$ 2,619,156</u>	<u>\$ 1,619,156</u>

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

## **Nonmajor Fiduciary Funds**

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

### **Private Purpose Trust Funds**

Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. The following are the County's private purpose trust funds:

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

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

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

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

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

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

### **Agency Funds**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Nonmajor Fiduciary Funds

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

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

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

*Medway*

*Building Standards Fee Assessment*

*SSI Funds Trust*

*Elections Commission*

*Marriage Licenses*

*Contract Performance Deposits*

*Park District*

*Board of MRDD Food Service*

*County Agency*

*Inmate Agency*

*Ohio House Trust Fees*

**Wayne County, Ohio***Combining Statement of Net Assets**Private Purpose Trust Funds**December 31, 2007*

	<u>Children's Services Trust</u>	<u>Care Center Resident Trust</u>	<u>MRDD Supplemental Trust</u>	<u>Totals</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 193,562	\$ -	\$ 33,380	\$ 226,942
Cash and Cash Equivalents in Segregated Accounts	8,874	18,404	-	27,278
Accrued Interest Receivable	1,010	-	-	1,010
<i>Total Assets</i>	<u>\$ 203,446</u>	<u>\$ 18,404</u>	<u>\$ 33,380</u>	<u>\$ 255,230</u>
<b>Net Assets</b>				
Held in Trust for Other Purposes	<u>\$ 203,446</u>	<u>\$ 18,404</u>	<u>\$ 33,380</u>	<u>\$ 255,230</u>

**Wayne County, Ohio**  
*Combining Statement of Changes in Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2007*

	<u>Children's Services Trust</u>	<u>Care Center Resident Trust</u>	<u>MRDD Supplemental Trust</u>	<u>Totals</u>
<b>Additions</b>				
Interest	\$ 9,309	\$ 63	\$ -	\$ 9,372
Gifts and Donations	32,828	28,147	33,380	94,355
Other	1,695	-	-	1,695
<i>Total Additions</i>	<u>43,832</u>	<u>28,210</u>	<u>33,380</u>	<u>105,422</u>
<b>Deductions</b>				
Benefits	<u>26,536</u>	<u>27,366</u>	<u>-</u>	<u>53,902</u>
<i>Change in Net Assets</i>	17,296	844	33,380	51,520
<i>Net Assets Beginning of Year</i>	186,150	17,560	-	203,710
<i>Net Assets End of Year</i>	<u>\$ 203,446</u>	<u>\$ 18,404</u>	<u>\$ 33,380</u>	<u>\$ 255,230</u>

**Wayne County, Ohio**  
*Combining Statement of Assets and Liabilities*  
*Agency Funds*  
*December 31, 2007*

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 325,364	\$ 92,286	\$ 3,624,374
Cash and Cash Equivalents:				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	103,900,184
Sales Tax	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	3,766,578	-	-	-
<i>Total Assets</i>	<u>\$ 3,766,578</u>	<u>\$ 325,364</u>	<u>\$ 92,286</u>	<u>\$ 107,524,558</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-
Due to Other Governments	3,766,578	325,364	92,286	107,524,558
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 3,766,578</u>	<u>\$ 325,364</u>	<u>\$ 92,286</u>	<u>\$ 107,524,558</u>

Undivided Auto	District Board of Health	Mental Health and Recovery Board	Soil and Water Conservation	Other Agency Funds	Totals
\$ 409,399	\$ 562,663	\$ 2,901,306	\$ 91,979	\$ 471,236	\$ 8,478,607
-	-	-	-	737,644	737,644
-	-	-	-	273,515	104,173,699
35,873	-	-	-	-	35,873
-	-	-	-	647	647
-	188	145,424	397	-	146,009
1,220,422	-	-	-	1,520	4,988,520
<u>\$ 1,665,694</u>	<u>\$ 562,851</u>	<u>\$ 3,046,730</u>	<u>\$ 92,376</u>	<u>\$ 1,484,562</u>	<u>\$ 118,560,999</u>
\$ -	\$ -	\$ -	\$ -	\$ 13,579	\$ 13,579
-	2,519	69,889	-	3,763	76,171
1,665,694	560,332	2,976,841	92,376	847,918	117,851,947
-	-	-	-	619,302	619,302
<u>\$ 1,665,694</u>	<u>\$ 562,851</u>	<u>\$ 3,046,730</u>	<u>\$ 92,376</u>	<u>\$ 1,484,562</u>	<u>\$ 118,560,999</u>

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	Beginning Balance 12/31/2006	Additions	Reductions	Ending Balance 12/31/2007
<b>Undivided and Library Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 7,482,731	\$ 7,482,731	\$ -
Due From Other Governments	4,053,518	3,766,578	4,053,518	3,766,578
<i>Total Assets</i>	<u>\$ 4,053,518</u>	<u>\$ 11,249,309</u>	<u>\$ 11,536,249</u>	<u>\$ 3,766,578</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 4,053,518	\$ 3,766,578	\$ 4,053,518	\$ 3,766,578
<i>Total Liabilities</i>	<u>\$ 4,053,518</u>	<u>\$ 3,766,578</u>	<u>\$ 4,053,518</u>	<u>\$ 3,766,578</u>
<b>Payroll Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 384,407	\$ 33,156,778	\$ 33,215,821	\$ 325,364
<i>Total Assets</i>	<u>\$ 384,407</u>	<u>\$ 33,156,778</u>	<u>\$ 33,215,821</u>	<u>\$ 325,364</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 384,407	\$ 33,156,778	\$ 33,215,821	\$ 325,364
<i>Total Liabilities</i>	<u>\$ 384,407</u>	<u>\$ 33,156,778</u>	<u>\$ 33,215,821</u>	<u>\$ 325,364</u>
<b>Real Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,802	\$ 1,597,580	\$ 1,507,096	\$ 92,286
<i>Total Assets</i>	<u>\$ 1,802</u>	<u>\$ 1,597,580</u>	<u>\$ 1,507,096</u>	<u>\$ 92,286</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 1,802	\$ 1,597,580	\$ 1,507,096	\$ 92,286
<i>Total Liabilities</i>	<u>\$ 1,802</u>	<u>\$ 1,597,580</u>	<u>\$ 1,507,096</u>	<u>\$ 92,286</u>
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,220,035	\$ 110,107,433	\$ 110,703,094	\$ 3,624,374
Receivables:				
Taxes	106,817,725	103,900,184	106,817,725	103,900,184
<i>Total Assets</i>	<u>\$ 111,037,760</u>	<u>\$ 214,007,617</u>	<u>\$ 217,520,819</u>	<u>\$ 107,524,558</u>
<b>Liabilities</b>				
Accounts Payable	\$ 25,692	\$ -	\$ 25,692	\$ -
Due to Other Governments	111,012,068	104,591,554	108,079,064	107,524,558
<i>Total Liabilities</i>	<u>\$ 111,037,760</u>	<u>\$ 104,591,554</u>	<u>\$ 108,104,756</u>	<u>\$ 107,524,558</u>

(Continued)



**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	Beginning Balance 12/31/2006	Additions	Reductions	Ending Balance 12/31/2007
<b>Undivided Auto</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 406,148	\$ 2,854,904	\$ 2,851,653	\$ 409,399
Receivables:				
Sales Tax	37,368	35,873	37,368	35,873
Due From Other Governments	1,080,653	1,220,422	1,080,653	1,220,422
<i>Total Assets</i>	<u>\$ 1,524,169</u>	<u>\$ 4,111,199</u>	<u>\$ 3,969,674</u>	<u>\$ 1,665,694</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 1,524,169	\$ 1,256,295	\$ 1,114,770	\$ 1,665,694
<i>Total Liabilities</i>	<u>\$ 1,524,169</u>	<u>\$ 1,256,295</u>	<u>\$ 1,114,770</u>	<u>\$ 1,665,694</u>
<b>District Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 636,510	\$ 3,027,805	\$ 3,101,652	\$ 562,663
Due From Other Funds	-	188	-	188
<i>Total Assets</i>	<u>\$ 636,510</u>	<u>\$ 3,027,993</u>	<u>\$ 3,101,652</u>	<u>\$ 562,851</u>
<b>Liabilities</b>				
Due to Other Funds	\$ 453	\$ 2,519	\$ 453	\$ 2,519
Due to Other Governments	636,057	20,765	96,490	560,332
<i>Total Liabilities</i>	<u>\$ 636,510</u>	<u>\$ 23,284</u>	<u>\$ 96,943</u>	<u>\$ 562,851</u>
<b>Mental Health and Recovery Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,221,514	\$ 12,533,858	\$ 12,854,066	\$ 2,901,306
Due from Other Funds	63,384	145,424	63,384	145,424
<i>Total Assets</i>	<u>\$ 3,284,898</u>	<u>\$ 12,679,282</u>	<u>\$ 12,917,450</u>	<u>\$ 3,046,730</u>
<b>Liabilities</b>				
Due to Other Funds	\$ 43,357	\$ 69,889	\$ 43,357	\$ 69,889
Due to Other Governments	3,241,541	6,952	271,652	2,976,841
<i>Total Liabilities</i>	<u>\$ 3,284,898</u>	<u>\$ 76,841</u>	<u>\$ 315,009</u>	<u>\$ 3,046,730</u>
<b>Soil and Water Conversation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 31,033	\$ 467,137	\$ 406,191	\$ 91,979
Due From Other Funds	-	397	-	397
<i>Total Assets</i>	<u>\$ 31,033</u>	<u>\$ 467,534</u>	<u>\$ 406,191</u>	<u>\$ 92,376</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 31,033	\$ 61,343	\$ -	\$ 92,376
<i>Total Liabilities</i>	<u>\$ 31,033</u>	<u>\$ 61,343</u>	<u>\$ -</u>	<u>\$ 92,376</u>

(Continued)

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2007*

	Beginning Balance 12/31/2006	Additions	Reductions	Ending Balance 12/31/2007
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 551,813	\$ 1,242,592	\$ 1,323,169	\$ 471,236
Cash and Cash Equivalents in Segregated Accounts	554,127	737,644	554,127	737,644
Receivables:				
Taxes	309,558	273,515	309,558	273,515
Accounts	1,012	-	1,012	-
Accrued Interest	779	647	779	647
Due From Other Governments	4,708	1,520	4,708	1,520
<i>Total Assets</i>	<u>\$ 1,421,997</u>	<u>\$ 2,255,918</u>	<u>\$ 2,193,353</u>	<u>\$ 1,484,562</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 13,579	\$ -	\$ 13,579
Accrued Wages	20,964	-	20,964	-
Due to Other Governments	1,008,086	342,157	502,325	847,918
Due to Other Funds	3,282	3,763	3,282	3,763
Undistributed Monies	389,665	229,637	-	619,302
<i>Total Liabilities</i>	<u>\$ 1,421,997</u>	<u>\$ 589,136</u>	<u>\$ 526,571</u>	<u>\$ 1,484,562</u>
<b>Total Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 9,453,262	\$ 172,470,818	\$ 173,445,473	\$ 8,478,607
Cash and Cash Equivalents in Segregated Accounts	554,127	737,644	554,127	737,644
Receivables:				
Taxes	107,127,283	104,173,699	107,127,283	104,173,699
Sales Tax	37,368	35,873	37,368	35,873
Accounts	1,012	-	1,012	-
Accrued Interest	779	647	779	647
Due From Other Funds	63,384	146,009	63,384	146,009
Due From Other Governments	5,138,879	4,988,520	5,138,879	4,988,520
<i>Total Assets</i>	<u>\$ 122,376,094</u>	<u>\$ 282,553,210</u>	<u>\$ 286,368,305</u>	<u>\$ 118,560,999</u>
<b>Liabilities</b>				
Accounts Payable	\$ 25,692	\$ 13,579	\$ 25,692	\$ 13,579
Accrued Wages	20,964	-	20,964	-
Due to Other Governments	121,892,681	144,800,002	148,840,736	117,851,947
Due to Other Funds	47,092	76,171	47,092	76,171
Undistributed Monies	389,665	229,637	-	619,302
<i>Total Liabilities</i>	<u>\$ 122,376,094</u>	<u>\$ 145,119,389</u>	<u>\$ 148,934,484</u>	<u>\$ 118,560,999</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Trust*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Gifts & Contributions	\$ 20,000	\$ 32,828	\$ 12,828
<b>Expenses</b>			
Payments in Accordance with Trust Agreements	202,190	29,183	173,007
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(182,190)	3,645	185,835
<b>Other Non Operating Revenues</b>			
Interest	2,000	9,068	7,068
<i>Net Change in Fund Balance</i>	(180,190)	12,713	192,903
<i>Fund Balance (Deficit) Beginning of Year</i>	179,531	179,531	-
Prior Year Encumbrances Appropriated	659	659	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 192,903	\$ 192,903

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*MRDD Supplemental Trust*  
*For the Year Ended December 31, 2007*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Gifts & Contributions	\$ 33,380	\$ 33,380	\$ -
<b>Expenses</b>			
Current:			
Human Services			
Judicial			
Personal Services	-	-	-
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	33,380	33,380	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 33,380</u>	<u>\$ 33,380</u>	<u>\$ -</u>

# Statistical Section





# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S-2 - S-9</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	<b>S-10 - S-17</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S-18 - S-25</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S-26 - S-28</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S-29 - S-33</b>

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

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

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

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

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

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

	2007	2006	2005	2004	2003	2002	2001
<b>Expenses</b>							
<b>Governmental Activities:</b>							
General Government:							
Legislative and Executive	\$ 10,659,605	\$ 10,338,123	\$ 10,872,431	\$ 8,860,910	\$ 8,612,858	\$ 8,690,203	\$ 8,335,583
Judicial	6,176,742	4,955,774	4,987,965	4,345,559	4,084,096	4,028,644	3,712,849
Public Safety	11,329,681	10,344,660	10,051,879	9,009,784	8,892,344	8,566,582	8,452,793
Public Works	10,688,840	8,766,467	8,747,609	9,397,388	7,842,845	6,744,573	4,672,244
Health	515,654	547,959	467,602	447,708	496,862	406,749	388,429
Human Services	36,572,367	35,666,262	32,897,269	29,638,176	30,212,937	30,023,950	30,608,536
Conservation and Recreation	86,029	88,662	61,930	86,405	268,097	30,000	47,500
Economic Development Assistance	631,645	590,544	181,528	711,183	357,410	572,357	174,503
Transportation	-	-	-	80,346	103,002	-	-
Urban Redevelopment and Housing	193,122	385,539	219,017	351,503	376,144	215,062	391,930
Other	748,260	884,280	1,059,714	1,089,066	997,222	934,385	916,018
Interest and Fiscal Charges	487,641	505,411	511,453	573,619	605,138	471,978	336,265
<i>Total Governmental Activities Expenses</i>	<u>78,089,586</u>	<u>73,073,681</u>	<u>70,058,397</u>	<u>64,591,647</u>	<u>62,848,955</u>	<u>60,684,483</u>	<u>58,036,650</u>
Business-type Activities:							
Sanitary Sewer district	1,242,966	1,239,965	527,824	445,329	388,062	536,520	390,647
Water district	28,455	-	-	-	-	-	-
<i>Total Business-Type Activities Expenses</i>	<u>1,271,421</u>	<u>1,239,965</u>	<u>527,824</u>	<u>445,329</u>	<u>388,062</u>	<u>536,520</u>	<u>390,647</u>
<i>Total Primary Government Expenses</i>	<u>79,361,007</u>	<u>74,313,646</u>	<u>70,586,221</u>	<u>65,036,976</u>	<u>63,237,017</u>	<u>61,221,003</u>	<u>58,427,297</u>
<b>Program Revenues</b>							
<b>Governmental Activities:</b>							
Charges for Services							
General Government:							
Legislative and Executive	5,242,057	5,069,432	5,472,404	4,973,448	4,514,131	4,499,153	2,986,459
Judicial	1,549,051	1,389,476	1,166,958	1,228,483	1,073,091	1,126,612	1,073,796
Public Safety	1,904,406	1,884,869	1,739,546	1,694,817	1,493,227	1,483,004	1,903,540
Public works	314,421	641,005	438,276	513,129	184,464	479,519	220,978
Health	263,124	246,921	255,722	244,126	236,185	197,131	248,540
Human Services	5,040,289	4,002,044	4,330,178	2,078,883	1,908,541	985,990	2,035,103
Conservation and Recreation	-	-	-	-	-	-	11,744
Economic Development and Assistance	-	-	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-	-	127,984
Other	123,583	124,905	161,207	241,927	39,632	90,983	304,624
Interest and Fiscal Charges	-	-	-	-	104,605	143,306	132,856
Operating Grants and Contributions							
General Government:							
Legislative and Executive	-	-	1,037,743	65,024	-	-	95,111
Judicial	203,873	83,766	224,415	170,155	215,709	179,335	78,507
Public Safety	1,277,732	1,194,297	1,489,064	1,410,517	1,091,163	996,763	918,602
Public works	6,653,163	6,241,356	5,662,166	6,025,771	5,585,032	5,316,545	326,896
Health	8,625	-	17,072	337,075	45,830	-	1,185
Human Services	18,781,420	16,989,231	15,501,359	17,289,584	15,882,131	16,025,562	17,023,410
Conservation and Recreation	-	-	-	-	-	-	699
Economic Development and Assistance	423,245	1,324,082	212,563	567,224	751,287	528,118	481,934
Transportation	-	-	8,838	66,162	78,000	-	-
Urban Redevelopment and Housing	-	-	168,913	329,737	40,436	612,793	8,638
Other	-	-	1,216	6,817	-	-	11,715
Capital Grants and Contributions							
Public Works	5,878,127	2,859,525	19,796,307	3,436,254	1,211,403	699,166	1,288,502
Human Services	-	-	21,900	-	63,676	185,449	-
<i>Total Governmental Activities Program Revenues</i>	<u>47,663,116</u>	<u>42,050,909</u>	<u>57,705,847</u>	<u>40,679,133</u>	<u>34,518,543</u>	<u>33,549,429</u>	<u>29,280,823</u>

(continued)

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

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

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

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

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

	<u>2007</u>	<u>2006 (1)</u>	<u>2005</u>	<u>2004</u>
General Fund				
Reserved	\$ 3,460,433	\$ 947,248	\$ 2,095,990	\$ 2,163,711
Unreserved	<u>5,453,415</u>	<u>7,214,036</u>	<u>5,813,472</u>	<u>5,378,821</u>
<i>Total General Fund</i>	<u>8,913,848</u>	<u>8,161,284</u>	<u>7,909,462</u>	<u>7,542,532</u>
All Other Governmental Funds				
Reserved	4,093,958	3,657,157	3,553,116	6,328,369
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	21,350,745	23,103,620	20,740,275	19,489,085
Debt Service Funds	751,000	788,953	829,348	829,349
Capital Projects Funds	<u>1,274,960</u>	<u>1,453,543</u>	<u>2,234,420</u>	<u>(108,722)</u>
Total All Other Governmental Funds	<u>27,470,663</u>	<u>29,003,273</u>	<u>27,357,159</u>	<u>26,538,081</u>
<i>Total Governmental Funds</i>	<u>\$ 36,384,511</u>	<u>\$ 37,164,557</u>	<u>\$ 35,266,621</u>	<u>\$ 34,080,613</u>

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

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

	2003	2002	2001	2000	1999	1998
\$	1,094,844	\$ 1,200,421	\$ 1,524,179	\$ 1,225,524	\$ 1,208,375	\$ 890,188
	7,133,853	7,000,647	9,771,088	6,573,320	4,176,486	4,943,424
	8,228,697	8,201,068	11,295,267	7,798,844	5,384,861	5,833,612
	4,939,337	6,091,665	9,183,705	4,758,259	4,582,779	5,079,696
	16,200,861	15,464,768	15,040,151	14,873,713	12,803,431	10,348,327
	872,910	886,933	218,009	-	-	-
	903,969	2,840,128	4,131,859	4,597,749	4,007,948	3,618,229
	22,917,077	25,283,494	28,573,724	24,229,721	21,394,158	19,046,252
\$	31,145,774	\$ 33,484,562	\$ 39,868,991	\$ 32,028,565	\$ 26,779,019	\$ 24,879,864

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

	2007	2006	2005	2004
<b>Revenues</b>				
Property Taxes	\$ 14,079,568	\$ 16,041,064	\$ 15,126,971	\$ 14,643,206
Sales Tax	9,749,972	9,522,786	9,538,188	9,320,992
Special Assessments	2,310	2,494	2,350	1,984
Charges for Services	11,584,245	10,547,546	10,928,771	9,285,119
Licenses and Permits	327,486	343,793	341,050	365,814
Fines and Forfeitures	807,875	800,464	646,012	652,298
Intergovernmental	34,699,636	32,409,156	31,037,834	32,636,361
Investment Income	3,311,307	2,419,191	1,672,214	777,685
Rent	400,851	726,679	426,458	435,011
Donations	29,814	777,713	25,502	-
Other	2,382,524	1,991,343	2,759,159	2,778,130
<i>Total Revenues</i>	<u>77,375,588</u>	<u>75,582,229</u>	<u>72,504,509</u>	<u>70,896,600</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,961,381	9,834,394	10,662,511	9,345,153
Judicial	5,399,957	4,633,515	4,605,217	4,216,327
Public Safety	10,865,957	10,183,328	9,741,246	8,566,750
Public Works	7,413,497	6,589,224	7,785,176	6,209,851
Health	513,347	545,494	472,896	472,280
Human Services	35,973,974	35,393,685	32,724,351	30,081,204
Conservation and Recreation	86,029	88,662	64,179	192,312
Economic Development and Assistance	640,261	600,317	197,450	711,183
Transportation	-	-	-	80,346
Urban Redevelopment and Housing	193,122	385,539	219,017	351,503
Other	748,260	855,176	1,029,536	1,045,390
Capital Outlay	5,273,226	4,600,920	2,405,907	7,339,661
Debt Service:				
Principal Retirement	591,000	573,500	558,413	590,868
Interest and Fiscal Charges	484,280	507,429	529,161	549,816
Bond Issuance Costs	-	-	-	-
<i>Total Expenditures</i>	<u>78,144,291</u>	<u>74,791,183</u>	<u>70,995,060</u>	<u>69,752,644</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(768,703)</u>	<u>791,046</u>	<u>1,509,449</u>	<u>1,143,956</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	653	566	3,286	2,630
Proceeds from Sale of Bonds	-	-	-	-
Proceeds of OPWC Loans	-	100,000	-	-
Proceeds from Sale of Notes	-	-	-	1,860,000
Other Financing Sources	-	-	700	-
Accrued Interest on Bonds Sold	-	-	-	-
Premium on Notes Sold	-	-	-	-
Proceeds from Capital Lease Transaction	-	-	-	-
Transfers In	211,796	2,511,887	3,990,081	2,248,500
Transfers Out	(221,796)	(2,234,100)	(3,455,498)	(2,340,500)
<i>Total Other Financing Sources (Uses)</i>	<u>(9,347)</u>	<u>378,353</u>	<u>538,569</u>	<u>1,770,630</u>
<i>Net Change in Fund Balances</i>	<u>\$ (778,050)</u>	<u>\$ 1,169,399</u>	<u>\$ 2,048,018</u>	<u>\$ 2,914,586</u>
Debt Service as a Percentage of Noncapital Expenditures	1.5%	1.5%	1.6%	1.8%

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

	2003	2002	2001	2000	1999	1998
\$	12,474,218	\$ 11,928,170	\$ 11,822,173	\$ 11,582,916	\$ 10,023,304	\$ 10,058,396
	8,990,237	8,801,393	8,759,075	8,476,116	8,120,828	7,844,150
	1,492	2,136	1,343	2,547	2,544	3,317
	8,874,027	7,914,463	7,568,641	7,032,594	5,938,695	7,213,431
	317,086	279,612	276,346	231,348	234,092	239,531
	630,614	686,079	720,043	784,441	836,565	681,380
	30,532,044	27,915,433	28,920,845	30,969,872	24,623,132	19,079,409
	882,929	1,995,919	3,297,736	2,722,554	1,922,061	2,343,753
	263,782	336,133	208,526	200,220	234,756	221,759
	-	-	-	-	-	-
	2,024,399	1,616,890	1,997,337	1,872,326	1,243,786	1,204,869
	64,990,828	61,476,228	63,572,065	63,874,934	53,179,763	48,889,995
	8,323,649	8,361,120	7,936,692	6,940,490	6,443,001	6,443,540
	3,919,875	3,869,609	3,624,358	3,193,346	2,987,531	2,680,115
	8,685,057	8,549,994	8,328,452	7,642,891	8,083,315	6,791,688
	5,651,449	6,622,266	5,807,045	6,950,475	6,246,740	6,155,016
	471,654	398,682	377,873	430,812	364,903	305,795
	30,372,975	29,943,341	30,382,169	26,250,203	21,526,776	19,990,435
	162,190	30,000	47,500	45,770	20,000	27,500
	357,410	572,357	174,503	953,692	546,976	403,683
	103,002	-	-	-	-	-
	376,144	215,062	391,930	364,025	365,345	315,390
	980,936	914,183	901,769	664,147	636,643	622,605
	7,886,569	10,327,112	6,966,876	4,000,960	3,662,644	3,686,161
	768,687	9,537,171	131,574	225,492	214,390	216,067
	849,476	267,148	272,595	91,170	100,355	111,986
	-	107,765	-	-	-	-
	68,909,073	79,715,810	65,343,336	57,753,473	51,198,619	47,749,981
	(3,918,245)	(18,239,582)	(1,771,271)	6,121,461	1,981,144	1,140,014
	352	500	3,226	4,925	8,298	1,948
	-	11,500,000	-	-	-	-
	-	-	-	-	-	-
	-	-	9,400,000	-	-	-
	-	-	-	-	-	-
	-	24,948	-	-	-	-
	-	-	21,454	-	-	-
	-	444,768	-	39,319	-	-
	1,897,924	5,096,492	6,168,674	1,752,304	3,832,413	2,971,025
	(1,946,937)	(5,226,492)	(6,664,674)	(2,405,359)	(3,900,205)	(3,560,974)
	(48,661)	11,840,216	8,928,680	(608,811)	(59,494)	(588,001)
\$	(3,966,906)	\$ (6,399,366)	\$ 7,157,409	\$ 5,512,650	\$ 1,921,650	\$ 552,013
	2.7%	14.3%	0.7%	0.6%	0.7%	0.7%

**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
2007	\$ 1,932,238,290	\$ 5,520,680,829	\$ 199,313,410	\$ 1,063,004,853
2006	1,898,089,730	5,423,113,514	237,708,940	1,033,517,130
2005 (a)	1,731,791,370	4,947,975,343	247,616,539	1,076,593,648
2004	1,681,250,730	4,803,573,514	256,771,579	1,116,398,170
2003	1,643,193,530	4,694,838,657	275,209,164	1,196,561,583
2002 (b)	1,442,843,090	4,122,408,829	283,735,165	1,134,936,660
2001	1,406,109,740	4,017,456,400	280,414,983	1,121,659,932
2000	1,379,474,900	3,941,356,857	274,633,551	1,098,534,204
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

Source: Wayne County Auditor

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



Public Utilities (3)		Total		Ratio of Assessed to Actual Value	Direct Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$ 66,890,030	\$ 76,011,398	\$ 2,198,441,730	\$ 6,659,697,080	33.01%	9.65
67,580,500	76,796,023	2,203,379,170	6,533,426,667	33.72%	9.65
72,847,700	82,781,477	2,052,255,609	6,107,350,468	33.60%	9.65
69,620,750	79,114,489	2,007,643,059	5,999,086,173	33.47%	9.65
73,305,970	83,302,239	1,991,708,664	5,974,702,479	33.34%	9.65
71,030,760	80,716,773	1,797,609,015	5,338,062,262	33.68%	8.75
97,685,490	97,685,490	1,784,210,213	5,236,801,822	34.07%	8.75
92,090,220	92,090,220	1,746,198,671	5,131,981,281	34.03%	8.75
95,917,830	95,917,830	1,591,969,055	4,655,832,113	34.19%	8.75
94,465,490	94,465,490	1,539,044,444	4,499,343,077	34.21%	8.35

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

	2007	2006	2005	2004
<b>County Units:</b>				
General Fund	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	2.20	2.20	2.20	2.20
Bond	0.00	0.00	0.00	0.00
Total	<u>9.65</u>	<u>9.65</u>	<u>9.65</u>	<u>9.65</u>
<b>School Districts within the County:</b>				
Chippewa Local	44.90	44.90	44.90	44.90
Dalton Local	43.60	43.60	43.60	43.60
Green Local	56.05	54.35	54.80	50.25
Orrville City	58.88	54.30	54.30	54.30
Wooster City	72.30	72.30	72.10	71.70
<b>Overlapping School Districts :</b>				
North Central Local	36.00	35.90	30.70	30.70
Northwestern Local	32.60	33.60	34.90	34.90
Rittman Exempted Village	63.35	63.05	59.60	60.30
Southeast Local	44.60	44.70	45.10	45.10
Triway Local	49.80	49.90	49.90	44.20
East Holmes Local	25.70	25.95	26.25	26.30
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	59.20	59.00	59.60	60.20
Tuslaw Local	59.90	59.90	60.20	60.20
West Holmes Local	32.40	32.90	33.00	33.10
<b>Vocational School:</b>				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.85	4.10	4.10	4.10
<b>Corporations:</b>				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	15.80	15.80	15.80	15.80
Congress	13.40	13.40	13.40	13.40
Creston	13.00	13.00	13.00	13.00
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	6.70	6.70	6.70	7.10
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	3.40	3.40	3.40	3.40
Wooster	4.20	4.20	4.20	4.20
<b>Townships:</b>				
Baughman	4.40	4.40	4.40	4.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	8.20	8.20	8.20	8.20
Clinton	5.50	5.50	5.50	5.00
Congress	5.80	5.80	5.80	5.80

2003	2002	2001	2000	1999	1998
2.00	2.00	2.00	2.00	2.00	2.00
4.50	4.50	4.50	4.50	4.50	4.00
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
2.20	1.30	1.30	1.30	1.30	1.30
0.00	0.00	0.00	0.00	0.00	0.10
9.65	8.75	8.75	8.75	8.75	8.35
42.50	43.00	41.00	41.00	41.10	41.90
43.60	43.60	43.60	43.60	43.60	43.60
50.25	50.75	50.85	50.85	50.45	51.35
54.30	46.60	46.60	46.60	46.60	46.66
65.20	65.20	65.20	65.20	65.20	59.15
30.70	31.00	31.60	31.60	32.00	34.80
34.90	34.90	31.50	31.50	31.70	31.70
60.30	54.80	54.80	54.80	54.80	54.80
45.10	46.35	46.65	46.65	47.25	48.50
44.20	44.20	45.20	45.20	42.20	42.20
26.60	26.65	27.55	27.55	26.40	26.70
49.40	49.40	49.40	49.40	49.40	41.50
60.80	61.20	54.20	54.20	55.10	55.60
61.00	60.70	53.90	53.90	53.90	53.90
33.60	33.80	35.60	35.60	36.10	36.30
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	3.20	3.20	3.30	3.30
4.10	4.10	4.10	4.10	4.10	4.10
2.60	2.60	2.60	2.60	2.60	2.60
15.80	15.80	11.80	11.80	11.80	11.80
13.40	13.40	13.40	13.40	13.40	13.40
13.00	13.00	13.00	13.00	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10	12.10
4.50	4.50	4.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
7.50	7.50	7.50	7.50	7.50	7.10
2.70	2.70	2.80	2.80	2.80	2.80
2.70	2.70	4.10	4.10	4.10	4.10
3.40	3.40	3.40	3.40	3.40	3.40
4.20	4.20	4.20	4.20	4.20	4.20
4.40	4.40	4.40	4.40	4.40	4.40
8.70	8.70	6.70	6.70	6.70	6.70
7.20	7.20	7.20	7.20	7.20	7.20
8.20	7.20	6.70	6.70	6.70	6.70
5.00	4.50	4.50	4.50	4.50	4.50
5.80	5.80	5.80	5.80	5.80	5.80

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

	2007	2006	2005	2004
East Union	6.30	6.30	6.30	6.30
Franklin	4.60	4.60	4.60	5.00
Green	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60
Paint	11.00	11.00	11.00	11.00
Plain	4.30	4.30	4.30	4.30
Salt Creek	5.80	5.80	5.80	5.80
Sugar Creek	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	5.90	5.90	5.90	5.90
<b>Other Districts:</b>				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	17.20	4.30	4.30	4.30
Wayne County Library	1.25	1.25	1.25	1.00
Central Fire District	11.00	2.50	2.50	2.50

Source: Wayne County Auditor

2003	2002	2001	2000	1999	1998
6.30	6.30	6.30	6.30	6.30	6.30
5.00	5.00	5.00	5.00	5.00	5.00
3.10	3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60	6.60
11.00	11.00	6.00	6.00	6.00	6.00
4.30	4.30	4.10	4.10	4.10	4.10
8.30	8.30	8.30	8.30	8.30	8.30
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
5.90	5.90	5.90	5.90	5.90	6.90
1.00	1.00	1.00	1.00	1.00	1.00
4.30	4.30	4.30	4.30	4.30	4.30
1.00	1.00	1.00	1.00	1.00	1.00
2.50	2.50	0.00	0.00	0.00	0.00

**Wayne County, Ohio**  
*Property Tax Levies and Collections*  
*Last Ten Collection Years*

Year	Current Levy (1)	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2007	\$ 16,460,622	\$ 14,909,622	90.58%	\$ 369,451	\$ 15,279,073	92.82%	\$ 815,138	4.95%
2006	15,996,993	14,349,310	89.70%	279,585	14,628,895	91.45%	634,640	3.97%
2005	15,996,994	14,478,839	90.51%	357,878	14,836,717	92.75%	809,776	5.06%
2004	14,971,721	13,763,350	91.93%	388,488	14,151,838	94.52%	823,174	5.50%
2003	13,791,877	12,895,760	93.50%	398,092	13,293,852	96.39%	938,596	6.81%
2002	8,664,107	8,308,496	95.90%	430,441	8,738,937	100.86%	311,838	3.60%
2001	8,596,374	8,274,967	96.26%	197,929	8,472,896	98.56%	308,044	3.58%
2000	8,589,914	8,317,456	96.83%	232,197	8,549,653	99.53%	258,409	3.01%
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%

Source: Wayne County Auditor

(1) Amounts do not include personal property for 1998 - 2002.  
Amounts include real estate and personal property taxes for 2003-2007.

**Wayne County, Ohio**  
*Principal Taxpayers*  
*Real Estate and Tangible Personal Property Tax*  
*December 31, 2007 and 1998*

Taxpayer	Type of Entity	2007	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	11,597,840	0.53%
LUK Transmissions Systems	Manufacturer	10,892,820	0.50%
Wooster Brush Company	Manufacturer	8,787,880	0.40%
Gerstenslager Company	Manufacturer	8,013,350	0.36%
Morton International, Inc.	Manufacturer	7,298,120	0.33%
Insite Wooster LLC	Manufacturer	5,557,500	0.25%
Caraustar Industrial & Consumer	Manufacturer	5,044,810	0.23%
Smith Dairy Properties, Inc.	Manufacturer	4,518,090	0.21%
Buehler Food Markets, Inc.	Retail	3,621,810	0.16%
The Will-Burt Company	Manufacturer	3,581,030	0.16%
Total Top Ten Principal Taxpayers		<u>\$ 68,913,250</u>	<u>3.13%</u>
Total County Assessed Valuation		<u>\$ 2,198,441,730</u>	
Taxpayer	Type of Entity	1998	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Rubbermaid, Inc.	Manufacturer	\$ 35,093,954	2.28%
Ohio Power	Electric	22,406,890	1.46%
United Telephone Company of Ohio	Telephone	18,506,570	1.20%
East Ohio Gas	Natural Gas	17,307,480	1.12%
J.M. Smucker Corp	Manufacturer	12,367,140	0.80%
LUK Transmissions Systems	Manufacturer	11,525,775	0.75%
Wooster Brush Company	Manufacturer	10,175,370	0.66%
Ohio Edison	Electric	9,177,090	0.60%
Rexroth	Manufacturer	8,885,880	0.58%
CPI	Manufacturer	8,419,530	0.55%
Total Top Ten Principal Taxpayers		<u>\$ 153,865,679</u>	<u>9.99%</u>
Total County Assessed Valuation		<u>\$ 1,539,044,444</u>	

Source: Wayne County Auditor

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

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

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
2007	\$ 275,678	\$ 130,279	47.26%
2006	291,982	200,342	68.61%
2005	282,151	217,073	76.94%
2004	191,135	172,452	90.23%
2003	1,147,268	164,075	14.30%
2002	958,354	17,558	1.83%
2001	877,140	17,094	1.95%
2000	806,114	23,296	2.89%
1999	738,168	19,768	2.68%
1998	594,604	19,388	3.26%

Source: Wayne County Auditors

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



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

Year	Sewer Service Charges and Interest (2)	Direct Operating Expenses (3)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2007	\$ 657,314	\$ 874,806	\$ (217,492)	\$ 28,700	\$ 115,487	(1.51)
2006	968,760	871,888	96,872	33,200	120,376	0.63
2005 (4)	1,601,380	296,283	1,305,097	1,869,000	101,620	0.66
2004	370,045	387,031	(16,986)	-	6,669	(2.55)

(1) No pledged debt incurred during 1998-2003.

(2) Includes other operating revenues.

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

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

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

Year	Primary Government			
	General Obligation Bonds	Bond Anticipation Notes	OPWC Loans	Capital Leases
2007	\$ 10,067,500	\$ -	\$ 95,000	\$ -
2006	10,653,500	-	100,000	-
2005	11,227,000	-	-	-
2004	11,780,500	-	-	4,913
2003	12,321,500	-	43,558	11,223
2002	12,630,000	-	54,448	460,520
2001	1,248,500	9,400,000	65,338	23,533
2000	1,362,000	-	76,228	30,717
1999	1,568,000	-	87,118	-
1998	1,771,500	-	98,008	-

(1) Personal Income not readably available

**Source:** Wayne County Auditor

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	Sewer Revenue Bonds Payable		Total Primary Government	Percentage of Personal Income		Per Capita
\$	2,684,100	\$	12,846,600	0.41%	\$	112.98
	2,712,800		13,466,300	0.45%		118.18
	2,746,000		13,973,000	0.47%		122.90
	2,755,000		14,540,413	0.49%		128.02
	-		12,376,281	0.60%		109.41
	-		13,144,968	0.64%		117.16
	-		10,737,371	0.53%		96.69
	-		1,468,945	0.07%		13.17
	-		1,655,118	0.08%		14.90
	-		1,869,508	(1)		16.98

**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>
2007	\$ 9,316,500	\$ 2,198,441,730	113,700	0.42%	\$ 81.94
2006	9,864,547	2,203,379,170	113,950	0.45%	86.57
2005	10,397,652	2,052,255,609	113,697	0.51%	91.45
2004	11,016,159	2,007,643,059	113,577	0.55%	96.99
2003	11,448,590	1,991,708,664	113,121	0.57%	101.21
2002	11,743,067	1,797,608,015	112,193	0.65%	104.67
2001	1,030,491	1,784,210,213	111,045	0.06%	9.28
2000	1,074,502	1,746,198,671	111,564	0.06%	9.63
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

Source: Wayne County Auditors

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

**Wayne County, Ohio**  
*Computation of Direct and Overlapping Debt*  
 December 31, 2007

	Net General Obligation Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
<b>Direct:</b>			
Wayne County	\$ 9,316,500	100.00%	\$ 9,316,500
All subdivisions wholly within County	(2)	100.00%	(2)
Total direct	9,316,500		9,316,500
<b>Overlapping (3):</b>			
City of Norton	2,972,211	0.05%	1,486
City of Rittman	1,406,730	97.85%	1,376,485
North Central LSD	11,398,167	85.55%	9,751,132
Northwestern LSD	5,441,172	95.35%	5,188,158
Rittman EVSD	8,641,832	68.84%	5,949,037
Southeast LSD	303,879	100.00%	303,879
Triway LSD	298,421	100.00%	298,421
East Holmes LSD	3,393,509	0.32%	10,859
Hillsdale LSD	200,350	4.19%	8,395
Northwest LSD	21,429,864	0.87%	186,440
Tuslaw LSD	13,077,378	1.25%	163,467
West Holmes LSD	12,187,666	2.41%	293,723
Ashland-West Holmes Career Center	588,159	1.07%	6,293
Total overlapping	81,339,338		23,537,775
Total direct and overlapping debt	\$ 90,655,838		\$ 32,854,275

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.
- (2) Information could not be accumulated.
- (3) Represents most recent audited amounts available.

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

	2007	2006	2005	2004
Assessed Valuation	2,198,441,730	2,203,379,170	2,052,255,609	2,007,643,059
Bonded Debt Limit (1)	53,461,043	53,584,479	49,806,390	48,691,076
Outstanding Debt:				
General Obligation Bonds	10,067,500	10,653,500	11,227,000	11,780,500
OPWC Loans	95,000	100,000	-	-
Revenue Bonds-Enterprise	868,000	877,000	886,000	895,000
Improvement (Revenue) Bonds-Enterprise	1,816,100	1,835,800	1,860,000	1,860,000
Total Outstanding Debt	12,846,600	13,466,300	13,973,000	14,535,500
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	6,590,000	6,900,000	7,200,000	7,490,000
OPWC Loans	95,000	100,000	-	-
Revenue Bonds-Enterprise	868,000	877,000	895,000	895,000
Improvement (Revenue) Bonds-Enterprise	1,816,100	1,835,800	1,860,000	1,860,000
Amount Available in Debt Service	751,000	788,953	829,348	764,341
Total Exemptions	10,120,100	10,501,753	10,784,348	11,009,341
Net Debt	2,726,500	2,964,547	3,188,652	3,526,159
Voted Debt Margin	50,734,543	50,619,932	46,617,738	45,164,917
Legal Debt Margin as a Percentage of the Debt Limit	94.90%	94.47%	93.60%	92.76%
Bonded Debt Limit (2)	21,984,417	22,033,792	20,522,556	20,076,431
Outstanding Debt:				
General Obligation Bonds	10,067,500	10,653,500	11,227,000	11,780,500
OPWC Loans	95,000	100,000	-	-
Revenue Bonds-Enterprise	868,000	877,000	886,000	895,000
Improvement (Revenue) Bonds-Enterprise	1,816,100	1,835,800	1,860,000	1,860,000
Total Outstanding Debt	12,846,600	13,466,300	13,973,000	14,535,500
Less Exemptions:				
General Obligation Bonds - Voted	6,590,000	6,900,000	7,200,000	11,780,500
OPWC Loans	95,000	100,000	-	-
Revenue Bonds-Enterprise	868,000	877,000	895,000	895,000
Improvement (Revenue) Bonds-Enterprise	1,816,100	1,835,800	1,860,000	1,860,000
Amount Available in Debt Service	751,000	788,953	829,348	-
Total Outstanding Debt	10,120,100	10,501,753	10,784,348	14,535,500
Amount of Debt Applicable to Debt Limit	2,726,500	2,964,547	3,188,652	-
Unvoted Debt Margin	19,257,917	19,069,245	17,333,904	20,076,431

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

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

2003	2002	2001	2000	1999	1998
<u>1,991,708,664</u>	<u>1,797,608,015</u>	<u>1,784,210,213</u>	<u>1,746,198,671</u>	<u>1,591,969,055</u>	<u>1,539,044,444</u>
48,292,717	43,440,200	43,105,255	42,154,967	38,299,226	36,976,111
12,321,500	12,630,000	1,248,500	1,362,000	1,568,000	1,771,500
43,558	54,448	65,338	76,228	87,118	98,008
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,365,058</u>	<u>12,684,448</u>	<u>1,313,838</u>	<u>1,438,228</u>	<u>1,655,118</u>	<u>1,869,508</u>
7,775,000	7,900,000	-	-	-	-
43,558	54,448	65,338	76,228	87,118	98,008
-	-	-	-	-	-
-	-	-	-	-	-
872,910	886,933	218,009	287,498	385,029	278,211
<u>8,691,468</u>	<u>8,841,381</u>	<u>283,347</u>	<u>363,726</u>	<u>472,147</u>	<u>376,219</u>
<u>3,673,590</u>	<u>3,843,067</u>	<u>1,030,491</u>	<u>1,074,502</u>	<u>1,182,971</u>	<u>1,493,289</u>
<u>44,619,127</u>	<u>39,597,133</u>	<u>42,074,764</u>	<u>41,080,465</u>	<u>37,116,255</u>	<u>35,482,822</u>
92.39%	91.15%	97.61%	97.45%	96.91%	95.96%
19,917,087	17,976,080	17,842,102	17,461,987	15,919,691	15,390,444
12,321,500	12,630,000	1,248,500	1,362,000	1,568,000	1,771,500
43,558	54,448	65,338	76,228	87,118	98,008
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,365,058</u>	<u>12,684,448</u>	<u>1,313,838</u>	<u>1,438,228</u>	<u>1,655,118</u>	<u>1,869,508</u>
12,321,500	-	-	-	95,000	190,000
43,558	54,448	65,338	76,228	87,118	98,008
-	-	-	-	-	-
-	-	-	-	-	-
872,910	886,933	218,009	287,498	385,029	278,211
<u>13,237,968</u>	<u>941,381</u>	<u>283,347</u>	<u>363,726</u>	<u>567,147</u>	<u>566,219</u>
<u>(872,910)</u>	<u>11,743,067</u>	<u>1,030,491</u>	<u>1,074,502</u>	<u>1,087,971</u>	<u>1,303,289</u>
<u>20,789,997</u>	<u>6,233,013</u>	<u>16,811,611</u>	<u>16,387,485</u>	<u>14,831,720</u>	<u>14,087,155</u>

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

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Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2007	113,700	\$ 3,103,000,000	\$ 27,340	4.7%
2006	113,950	2,982,755,200	26,176	4.5%
2005	113,697	2,976,132,672	26,176	4.7%
2004	113,577	2,972,991,552	26,176	4.7%
2003	113,121	2,073,507,930	18,330	4.8%
2002	112,193	2,056,497,690	18,330	5.4%
2001	111,045	2,035,454,850	18,330	3.9%
2000	111,564	2,044,968,120	18,330	3.8%
1999	111,045	2,035,454,850	18,330	3.4%
1998	110,125	(4)	(4)	3.5%

**Sources:** (1) Ohio Department of Development or [www.fedstats.gov](http://www.fedstats.gov)  
(2) [www.fedstats.gov](http://www.fedstats.gov)  
(3) Ohio Bureau of Employment Services or [fedstats.gov](http://fedstats.gov)  
(4) Not readily available



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

Employer	Industry	2007 (1)	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies and Preserves	1,100	2%
Luk USA LLC	Automotive	900	2%
College of Wooster	Schools- Universities & College Academic	850	1%
Wayne County	Government	840	1%
Wooster Community Hospital	Hospitals	700	1%
Wooster Brush	Paint Brushes and Rollers	600	1%
Buehler Food Markets Inc	Grocers-Retailer	575	1%
Wal-Mart Supercenter	Department Stores	500	1%
Ohio State University	Schools- Universities & College Academic	500	1%
JGL Industries	Industrial	450	1%
Total		<u>7,015</u>	<u>12%</u>
Total Employment within the County (3)		<u>57,200</u>	
		<u>1998 (2)</u>	
Employer	Industry	Number of Employees	Percentage of Total Employment
Newell-Rubbermaid	Manufacture Plastics	3,500	8%
Gerstenslager Company	Automotive	1,000	2%
Wayne County	Government	785	2%
Rexroth Corp.	Mobile Hydraulics	750	2%
J.M. Smucker	Jams, Jellies and Preserves	660	2%
College of Wooster	Education	600	1%
Wooster City Schools	Education	558	1%
Luk, Inc.	Automotive Industry	500	1%
Ohio Agriculture Research and Development Center	Research	500	1%
Wooster Brush	Paint Brushes and Rollers	483	1%
Total		<u>9,336</u>	<u>21%</u>
Total Employment within the County		<u>43,616</u>	

Sources:

- (1) Wayne County Economic Development Council and Wayne County Auditor's Office
- (2) Wayne County Public Library, Book of Lists Supplement to the July 1998 North Central Business Journal
- (3) Wayne County Economic Development Council

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

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

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

**Source:** County departmental records.

Information prior to 2002 is not readily available.

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

	2007	2006	2005	2004	2003	2002
<b>General Government</b>						
<b>Legislative and Executive</b>						
<b>Commissioners</b>						
Number of resolutions	729	761	777	781	729	684
Number of meetings	53	53	55	53	54	54
<b>Auditor</b>						
Number of non-exempt conveyances		2,415	2,595	2,349	3,007	2,980
Number of exempt conveyances	1,669	1,725	2,337	1,759	1,922	1,943
Number of real estate transfers	4,221	4,140	4,932	4,108	4,929	4,923
Number of parcels billed	57,381	59,849	57,398	56,978	56,216	55,750
Number of personal property returns	559	691	855	862	3,337	3,344
Number of checks issued	26,552	32,316	34,378	36,930	40,390	41,987
<b>Treasurer</b>						
Number of parcels billed	116,000	114,826	113,997	112,464	111,530	110,668
Return on portfolio	0.05	0.04	0.03	0.02	0.02	0.03
<b>Prosecuting Attorney</b>						
Number of cases - criminal - felony	498	570	528	506	303	253
Number of cases - criminal - municipal	1,984	2,134	1,512	5,094	4,444	4,105
Number of cases - traffic	1,070	2,083	1,381	963	1,188	1,832
Number of cases - civil	3,205	494	472	377	306	263
Number of township requests	(2) 275	156	151	146	142	138
<b>Board of Elections</b>						
Number of registered voters	68,829	70,286	69,995	69,672	61,686	60,048
Number of voters last general election	22,712	38,559	31,419	52,695	27,379	31,391
Percentage of register voters that voted	33.00%	47.24%	45.72%	75.63%	44.38%	52.28%
Number Voting Machines	375	375	480	480	480	480
<b>Recorder</b>						
Number of deeds recorded	3,746	3,885	4,259	4,288	4,235	4,144
Number of mortgages recorded	5,394	6,482	7,108	7,723	10,669	8,990
Number of military discharges recorded	21	22	46	43	52	99
<b>Buildings and Grounds</b>						
Number of buildings	23	23	23	23	21	21
Square footage of buildings	686,880	686,880	686,880	686,880	650,278	650,278
<b>Data Processing</b>						
Number of users served	96	44	45	45	45	44
<b>Central Purchasing</b>						
Number of purchase orders issued	3,303	3,196	4,016	n/a	n/a	n/a
<b>Judicial</b>						
<b>Common Pleas Court</b>						
Number of civil cases filed	944	907	796	820	794	653
Number of criminal cases filed	465	566	478	480	341	145
Number of domestic cases filed	612	660	633	630	645	709
<b>Probate Court</b>						
Number of civil cases filed	(1) 1,486	1,565	1,503	1,557	1,620	1,638
<b>Juvenile Court</b>						
Number of adjudged delinquent cases filed	756	763	765	696	780	617

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

	2007	2006	2005	2004	2003	2002
<b>Rehabilitation Center</b>						
Average daily center census	37	40	43	46	41	42
<b>Clerk of Courts</b>						
Number of civil cases filed	1,114	873	797	820	797	654
Number of criminal cases filed	499	470	528	506	346	252
<b>Probation</b>						
Average daily case load	394	315	330	345	330	320
<b>Domestic Relations</b>						
Number of cases filed	612	606	580	627	647	712
Number of protective orders	73	71	56	70	0	0
<b>Law Library</b>						
Law Library Budget	\$ 230,737	\$ 237,053	\$ 219,724	\$ 229,856	\$ 260,162	\$ 255,510
Number of volumes in collection	9143	9038	9012	8995	8998	9015
Number of electronic subscriptions	18	16	14	13	9	6
<b>Public Safety</b>						
<b>Sheriff</b>						
<b>Jail Operation</b>						
Average daily jail census	103	95	92	94	95	96
Prisoners booked	3,621	3,745	3,549	3,532	3,242	2,950
Prisoners released	3,622	3,650	3,457	3,438	3,147	2,854
Out of County bed days used	63	40	7	4	9	50
<b>Enforcement</b>						
Number of incidents reported	10,855	10,849	9,927	10,667	11,252	11,243
Number of citations issued	1,280	1,934	1,527	1,555	2,199	1,803
Number of papers served	5,669	6,328	5,928	5,926	5,564	5,063
Number of telephone calls	22,995	13,043	12,058	14,956	15,653	13,056
Number of transport hours	2,591	1,335	1,106	1,041	1,161	986
Number of court security hours	4,190	4,190	4,190	4,190	4,190	4,190
<b>Probation</b>						
Average daily case load	119.92	100.38	93.46	83.46	79.62	76.92
<b>Disaster Services</b>						
Number of emergency responses	0	0	0	1	1	1
<b>Coroner</b>						
Number of cases investigated	68	76	74	57	47	56
Number of autopsies performed	14	25	32	n/a	n/a	n/a
<b>Public Works</b>						
<b>Engineer</b>						
Miles of roads resurfaced	11	17	14	14	21	33
Number of bridges replaced/improved	10	9	13	13	11	7
Number of culverts built/replaced/improved	37	49	46	61	44	36
<b>Building Department</b>						
Number of permits issued	687	1,627	881	980	1,039	1,214
Number of inspections performed	4,592	3,423	6,212	6,210	6,796	6,820
<b>Sewer District</b>						
Average daily sewage treated	18,375	15,700	20,300	17,000	19,900	16,800
Number of tap-ins	5	180	104	121	12	5
Number of customers	853	850	670	566	445	433

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

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

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

(2) Estimated

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

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

n/a - Information not readably available.

**Source:** County departmental records.

Information prior to 2002 is not readily available.

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

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

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

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

**Source:**

Auditor's Office  
Maintenance Department  
Environmental Services  
Engineer Department

Information prior to 2002 is not readily available.

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# Wayne County, Ohio

ELECTED OFFICIALS  
DECEMBER 31, 2007

## **Board of Commissioners**

Cheryl Noah  
Ann M. Obrecht  
Scott Wiggam

## **Auditor**

Jarra Underwood

## **Clerk of Courts**

Tim Neal

## **Coroner**

Dr. Amy Jolliff

## **Court of Common Pleas**

Mark K. Wiest  
Robert J. Brown

## **County Court Judges**

Stuart K. Miller  
Carol White Millhoan

## **Engineer**

Roger Terrill

## **Probate Court**

Raymond Leisy

## **Prosecutor**

Martin Frantz

## **Recorder**

Jane Carmichael

## **Sheriff**

Thomas Maurer

## **Treasurer**

Beverly Shaw





**Mary Taylor, CPA**  
Auditor of State

**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  
JULY 29, 2008**