



Dave Yost • Auditor of State



**WAYNE COUNTY**  
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WAYNE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Loan/Loan Guarantee Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>(Passed through the Ohio Development Services Agency)</i>				
Community Development Block Grants/State's Program	BF-12-1CZ-1 BF-13-1CZ-1	14.228	\$ 94,615 212,802	\$ -
Community Development Block Grants/State's Program Loans	N/A			1,523
Total Community Development Block Grants/State's Program			307,417	1,523
Home Investment Partnerships Program	N/A	14.239	-	3,222
Total U.S. Department of Housing and Urban Development			307,417	4,745
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>(Direct Award)</i>				
Drug Court Discretionary Grant Program	2012-DC-BX-0031	16.585	62,576	
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Violence Against Women Formula Grants	2013-WF-VA2-8913	16.588	56,942	
JAG Program:				
Edward Byrne Memorial Justice Assistance Grant Program	2012-JG-A01-6445 2013-JG-A01-6445	16.738	7,163 36,750	
Total JAG Program			43,913	
<i>(Passed through the Ohio Attorney General)</i>				
Crime Victim Assistance	2014VAGENE254 2015-VOCA-10214446 2014VACHAE515 2015-VOCA-10214464	16.575	60,692 19,184 12,943 4,972	
Total Crime Victim Assistance			97,791	
Total U.S. Department of Justice			261,222	
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Homeland Security Grant Program	EMW-2011-SS-000070	97.067	55,078	
Emergency Management Performance Grants	EMW-2013-EP-00060-S01	97.042	53,015	
Total U.S. Department of Homeland Security			108,093	
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education_Grants to States	071191-6B-SF-14	84.027	19,291	
Total U.S. Department of Education			19,291	

WAYNE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Loan/Loan Guarantee Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>(Passed through the Ohio Department of Education)</i>				
National School Lunch Program	071191-LLP4-2014	10.555	7,586	
	071191-LLP4-2015		4,978	
Total National School Lunch Program			<u>12,564</u>	
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0131/G-1415-11-5444	10.561	550,923	
Total U.S. Department of Agriculture			<u>563,487</u>	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>				
Promoting Safe and Stable Families	G-1415-11-5446	93.556	116,975	
Temporary Assistance for Needy Families	G-1415-11-5444	93.558	1,730,296	
Child Support Enforcement	G-1415-11-5445	93.563	576,411	
Child Care and Development Block Grant	G-1415-11-5444	93.575	137,045	
Community-Based Child Abuse Prevention Grant	G-1415-11-5446	93.590	2,690	
Stephanie Tubbs Jones Child Welfare Services Program	G-1415-11-5446	93.645	73,317	
Foster Care_ Title IV-E	G-1415-11-5446	93.658	1,461,757	
Adoption Assistance	G-1415-11-5446	93.659	577,734	
Chafee Foster Care Independence Program	G-1415-11-5446	93.674	33,509	
Children's Health Insurance Program	Not available	93.767	2,336	
Medical Assistance Program	G-1415-11-5444	93.778	787,541	
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program	N/A		80,144	
Total Medical Assistance Program			<u>867,685</u>	
Social Services Block Grant	MR-85	93.667	50,538	
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
Social Services Block Grant	G-1415-11-5444		790,782	
Total Social Services Block Grant			<u>841,320</u>	
Total U.S. Department of Health and Human Services			<u>6,421,075</u>	
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>(Passed through the Ohio Department of Public Safety)</i>				
State and Community Highway Safety	HVEO-2014-85-00-00-00416-00	20.600	18,464	
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction	83701	20.205	950	
	85064		283,270	
	85065		6,150	
	85068		402,658	
	87526		141,023	
	87527		9,428	
	96882		2,752	
	96361		5,400	
	97066		20,662	
	97444		14,367	
Total Highway Planning and Construction			<u>886,660</u>	

WAYNE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Loan/Loan Guarantee Expenditures
<i>(Direct Award)</i>				
Airport Improvement Program	3-39-0093-2013	20.106	61,246	
	3-39-0093-21-2014		<u>34,384</u>	
Total Airport Improvement Program			<u>95,630</u>	
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	HM-HMP-0302-13-01-00	20.703	<u>15,220</u>	
Total U.S. Department of Transportation			<u>1,015,974</u>	
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Workforce Investment Act Cluster:				
Workforce Investment Act Adult Program	2013-7285-1/2014-7285-1	17.258	129,120	
Workforce Investment Act Adult Program - Admin	2013-7285-1/2014-7285-1		5,398	
Workforce Investment Act Youth Activities	2013-7285-1/2014-7285-1	17.259	181,407	
Workforce Investment Act Youth Activities - Admin	2013-7285-1/2014-7285-1		7,941	
Workforce Investment Act Dislocated Worker Formula Grants	2013-7285-1/2014-7285-1	17.278	113,787	
Workforce Investment Act Dislocated Worker Formula Grants- Admin	2013-7285-1/2014-7285-1		<u>2,185</u>	
Total Workforce Investment Act Cluster			<u>439,838</u>	
Workforce Investment Act National Emergency Grants	2013-7285-1/2014-7285-1	17.277	12,724	
<i>(Passed through the Ohio Secretary of State)</i>				
Help America Vote Act Requirements Payments	HAVA Title II, 251	90.401	<u>2,747</u>	
Total U.S. Department of Labor			<u>455,309</u>	
TOTAL			<u>\$ 9,151,868</u>	<u>\$ 4,745</u>

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

WAYNE COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2014

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) reports Wayne County's (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

**NOTE B - SUBRECIPIENTS**

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

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

**NOTE C - CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons. 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 Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

Collateral for development loans is certified in the "Legally Binding Documents" of the loan process.

Activity in the CDBG revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$224,498
2014 Loans made	0
Loan principal repaid	33,192
Ending loans receivable balance as of December 31, 2014	<u>\$191,306</u>
Cash balance on hand in the revolving loan fund as of December 31, 2014	\$133,979
Administrative costs expended during 2014	\$1,523
Grant/Waiver project expended during 2014	\$0

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2014, the County estimates \$0 to be uncollectible.

**WAYNE COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2014  
(Continued)**

**NOTE E - FEDERAL HOUSING REVOLVING LOAN**

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in February 2007 and again in January 2013 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2014, housing revolving loan funds amount to \$20,347.

**NOTE F - MATCHING REQUIREMENTS**

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

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# Dave Yost • Auditor of State

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

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2015. Our report refers to 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 from the Comptroller General of the United States *Government Auditing Standards*. Other auditors audited the financial statements of the Nick Amster Sheltered Workshop, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. The financial statements of the Nick Amster Sheltered Workshop, Inc. were not audited in accordance with *Government Auditing Standards*.

### ***Internal Control Over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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

***Purpose of this Report***

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 25, 2015



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

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

We have audited Wayne County's (the County's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Wayne County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, Wayne County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings as item 2014-001. This finding did not require us to modify our compliance opinion on the major federal program.

The County's response to our noncompliance finding is described in the accompanying corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

### ***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2014-001 to be a material weakness.

The County's response to our internal control over compliance finding is described in the accompanying corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

***Report on the Schedule of Federal Awards Expenditures Required by OMB Circular A-133***

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2015, wherein we noted the financial statements of the Nick Amster Sheltered Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 25, 2015

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**WAYNE COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2014**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Temporary Assistance for Needy Families: CFDA # 93.558 Foster Care Title IV-E: CFDA # 93.658 Highway Planning and Construction: CFDA # 20.205 Social Services Block Grant: CFDA # 93.667
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

**WAYNE COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2014  
(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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None

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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**Reporting**

<b>Finding Number</b>	2014-001
<b>CFDA Title and Number</b>	CFDA # 93.558 – Temporary Assistance for Needy Families CFDA # 93.667 – Social Services Block Grant
<b>Federal Award Number / Year</b>	G-1415-11-5444 / 2014
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Jobs and Family Services

**Noncompliance/Material Weakness**

**45 CFR 92.40(a)** requires grantees to manage the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity. **45 CFR 92.41(b)(3) & (4)** allows for the Federal agency to prescribe the frequency of the report for each project or program. However, the report will not be required more frequently than quarterly. If the Federal agency does not specify the frequency of the report, it will be submitted annually. When reports are required on a quarterly or semiannual basis, they will be due 30 days after the reporting period. **Ohio Administrative Code 5101:9-7-29 (C) (2)** states that the bureau of county finance and technical assistance (BCFTA) notifies the Children Family Services Agencies (CFSA) once the five-day review period is closed and BCFTA has suspended reporting access to CFIS. Upon notification, the CFSA shall print the quarterly financial statement to complete the certification. The CFSA director shall certify the accuracy of the receipt and disbursement amounts, then submit the quarterly financial statement to the county auditor for signature. The county auditor shall certify the reported transactions and cash balances for each month within the quarter agree with the records of their office. The CFSA shall submit the completed quarterly financial statement to BCFTA no later than the tenth calendar day of the second month following the quarter the report represents.

We noted the third quarter financial statement (2827 report) was filed on February 9, 2015, which was 90 days late, instead of being submitted to the BCFTA by the tenth calendar day of the second month following the quarter the report represents, which would have been November 10, 2014.

When the 2827 report is not submitted timely, it does not allow the state to verify the availability of funds and appropriate the correct amount of federal grant monies.

We recommend the County complete and submit the 2827 reports to the BCFTA no later than the tenth calendar day of the second month following the quarter the report represents as required.

WAYNE COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
 OMB CIRCULAR A -133 § .315 (b)  
 DECEMBER 31, 2014

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>
2013-001	Supervisory Review of Claims Listing – Material Weakness – The County did not receive and review claims listings from their third party administrator.	Partially Corrected	Similar comment in the management letter.

**WAYNE COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A -133 § .315 (c)  
DECEMBER 31, 2014**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2014-001	Both the Fiscal Specialist and Business Administrator have set a recurring reminder in their e-mail system which will prompt them with the due date for the quarterly financial certification.	To begin in the quarter ending September of 2015.	Darin Kearns – Business Administrator

# Comprehensive Annual Financial Report

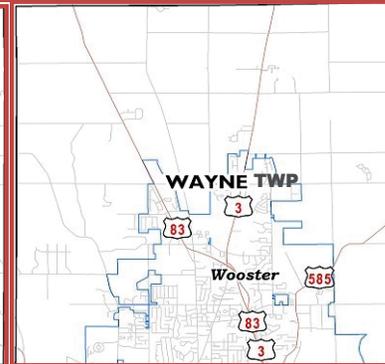
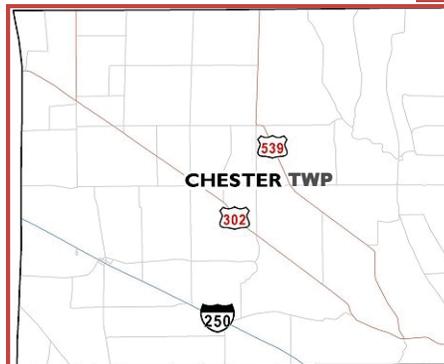
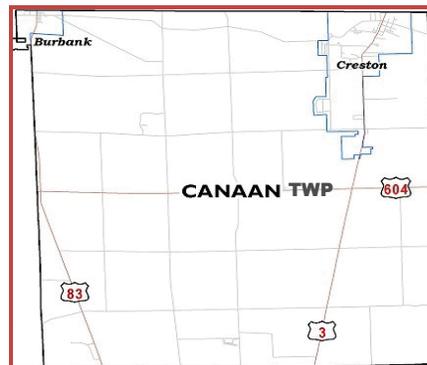
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## COUNTY, OHIO

For the fiscal year ended December 31, 2014



# Comprehensive Annual Financial Report

Of Wayne County, Ohio

For the year ended December 31, 2014

Prepared by Auditor's Office

**Jarra Underwood, Auditor**

428 West Liberty Street ~ Wooster, Ohio



*Working  
Smoke  
Detectors  
Save  
Lives*





# Wayne County, Ohio

## *Basic Financial Statements*

For the Year Ended  
December 31, 2014



**Wayne County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2014*

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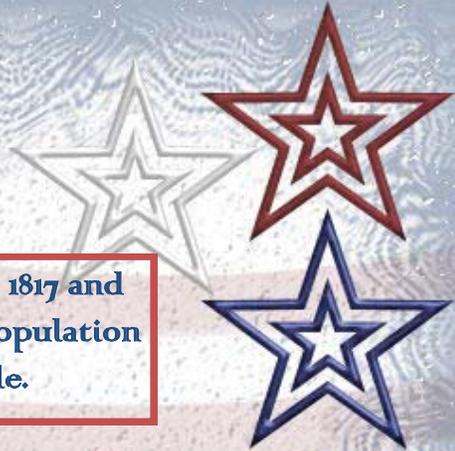
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# INTRODUCTION



Canaan Township was established in 1817 and has 37 square miles. The Township population is 4,875 with 26.5 roads per mile.



This old school house is being used for the township maintenance garage.







*Jarra L. Underwood*  
**WAYNE COUNTY AUDITOR**

428 West Liberty Street • Wooster, Ohio 44691  
330.287.5430 • fax 330.287.5436  
[www.waynecountyauditor.org](http://www.waynecountyauditor.org)

June 25, 2015

To the Citizens of Wayne County, Ohio and  
Board of County Commissioners

I am pleased to present the Comprehensive Annual Financial Report (“CAFR”) of Wayne County, Ohio (“County”) for the year ended December 31, 2014. 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**

Multi-County Juvenile Attention Center

Stark, Tuscarawas, and Wayne Joint Solid Waste Management District

Multi-County Mental Health District

Real Estate: Property Values, Homestead, CAUV, Assessments and Appraisers

General Fund: Licensing, Manufactured Homes, Payroll, Budgetary and Weights & Measures

GIS: Aerials and Mapping

**Jointly Governed Organizations**

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

**Related Organizations**

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

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

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

The operations of the three above mentioned agencies have been excluded from the County’s basic financial statements, but the funds held on their behalf in the County Treasury are included in the 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. Educational services are provided by eleven quality schools within the county. The Wayne County Public Library and the Orrville Public Library serve the communities of the county. Wayne County ranks the 15<sup>th</sup> largest county in Ohio by acreage encompassing 555 square miles, and 24<sup>th</sup> largest in population with 115,071 residents.

*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 six year reappraisal was completed in 2014. The next triennial update will take place in 2017. 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 manufacturing including particular strengths in metals, advanced materials and energy industry components, wire products, food processing, health care, paint supplies, automotive parts, fire apparatus, agribusiness, ag-bioscience, education and research as well as financial business services. The County maintains a delicate balance between industry, commercial retail and agriculture to preserve our rural character and its ambiance. Approximately 81% of real estate taxes are currently paid by residential/agricultural owners and 19% of these taxes are paid by commercial and industrial owners. Our Elected Officials are cognizant of the fact that the county is rich in natural beauty and natural wonders, we continually work 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 providing convenient access to global transportation and distribution networks for our businesses.

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

For the ninth consecutive year, Wayne County was named one of the top micropolitan areas in the country for new business growth by Site Selection magazine. Manufacturing is the county's largest industry sector employing more than 30% of all workers in the county. Businesses' continue to discover the benefits of locating and expanding in Wayne County.

Wayne County appeals to both large and small employers due to the broad focus on all aspects of economic development. These employers enjoy both a competitive business advantage along with a high quality of life. The commercial landscape contains a great diversity of businesses; no competition exists between the local government and development organizations. This great spirit of cooperation creates a diverse community along with a well-educated workforce.

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 an important composite of economic activities in the county including transportation, recreation, retail lodging and food and beverage sectors. Popular attractions are Lehman's Old Time Hardware, the Ohio Light Opera, Johnson Woods State Nature Preserve or the 5,000 acre Killbuck Marsh wildlife area. Visitors to Wayne County

generated business sales of \$206 million and sustained 2,600 private sector jobs (or 6.2%) providing wages in excess of \$55 million, generating \$26 million in taxes. All business sectors benefit from tourism activity.

Smith Dairy, J.M. Smucker, Buehler Food Markets, Seaman Corp, Wooster Motor Ways 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.

Unemployment in Wayne County for 2014 was 3.8%, lower than the State average of 4.7% and the national average of 5.6%.

2014 was a year of transition for Wayne County as our local economy saw a gradually improving picture, tempered by a cautious approach, with economic uncertainty and tax law changes causing business owners to take a wait and see mode.

We encourage high quality development and growth while maintaining a balance between agricultural, commercial, industrial and residential growth. Future endeavors will increase our resident's prosperity, yet continue the effort to conserve the County's rich rural atmosphere.

Wayne County's consistency in being a leading producer of high quality agricultural products has made it one of the most sought after markets for development opportunities; our agricultural history along with distinctive jewels such as the OARDC, position the County to attract agrobioscience companies. Agriculture remains our number one industry with nearly 265,000 acres of farm ground being actively used. Wayne County's rich soil and plentiful water supply continue to support a strong agricultural economy.

Of the nearly 1,800 farms within the county, the total market value of products sold annually exceeds \$250,000,000. Wayne County earned first place state rankings in cattle, corn, hay and milk. Our residents enjoy clean air, sparkling water and green landscapes largely attributed to these local family farms.

## **MAJOR INITIATIVES**

Several local companies are benefiting from the horizontal drilling boom taking place in Southeastern Ohio. Dragon Products completed a 20,000 square foot expansion to accommodate additional production and employment in the oil industry. Ken Miller Supply, Worthington Oil & Gas along with Universal Well have taken advantage of the explosive growth occurring within the Utica Shale play.

Daisy Brand Wooster broke ground to build its third and largest manufacturing plant in Wooster. The \$125 million project will bring 90 new jobs to the area.

Venture Products purchased acreage in the Orrville Industrial Park for expansion of its world headquarters plant.

Wayne County closed forty successful projects from new and established businesses in 2014. These projects created or retained over 700 jobs and represented a total of more than \$235 million in capital investments.

The economic condition in 2014 had some positive attributes with over 925 building permits issued. With this permit activity residential and agricultural development added \$32 million to the tax base in the County, the total commercial and industrial development exceeded \$55 million. The following companies made initial investments or expanded their operations in 2014.

## *2014 Projects*

*AirGas  
Akron Brass  
Artiflex  
Built-Rite Box  
Celtic Knoll Farms  
Certified Angus Beef  
Commodity Blenders  
Counter Concepts  
Dragon Products  
Dragway 42  
Fastenal  
Flex Technologies  
Gerber Poultry  
Industrial Paper  
JLG  
J.M. Smucker Co.  
LuK*

*Mennonite Mutual  
Metro Media Technologies  
Morton Salt  
Ohio Farmers Packing  
Orrvilon  
Pride of the Hills Manufacturing  
Rawhide Fire Hose  
Seaman Corporation  
Summit Equipment  
Techo-Bloc  
Town & Country Co-Op  
Venture Products  
Village Network  
Westerman Industries  
Western Reserve  
Will-Burt Co.  
Wooster Brush*

## **FUTURE PROJECTS**

The J.M. Smucker Company acquired Sahale Snacks brand. The sale will bring 150 more employees under the Smucker umbrella. Net sales of the product are projected at \$50 million.

GOJO Industries will lease 1.3 million square feet of the former head-quarters of Rubbermaid. This will bring 240 jobs to our county. GOJO is an impressive organization it will be a great addition to Wayne County.

Will-Burt, a world premier manufacture of telescoping mast and tower elevation solutions, purchased a fourth facility in the Orrville Industrial Park. With this expansion they will launch three new product lines.

Artiflex plans to bring a \$10 million investment and 100 new jobs to their Wooster facility.

## **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 airport special revenue fund and 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 fourteenth year the County has prepared financial statements following GASB Statement No. 34 "Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments." GASB Statement No. 34 creates basic financial statements for reporting on the County’s financial activities as follows:

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

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

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

As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Auditor’s Report, providing an assessment of the County’s finances for 2014 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 internal service funds account for the financing of services provided by a department or agency of the County on a cost-reimbursement basis. The internal service fund has \$3,699,337 in net position at December 31, 2014. This balance is the result of the accumulation of sufficient resources from charging back the County funds, and several government units within the County, that participate in the self-insurance programs.

***Fiduciary Funds*** - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$132,901,417 at December 31, 2014. 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 fund, Rathburn Trust has a net position of \$7,904 at December 31, 2014.

## **OTHER INFORMATION**

### ***Independent Audit***

Included in this report is an unmodified audit opinion rendered on the County’s basic financial statements as of and for the year ended December 31, 2014, 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 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.

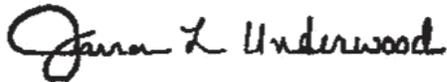
## ***Certificate of Achievement for Excellence in Financial Reporting***

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, 2013. This was the eighteenth 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, Emily Cook, Carol Zemrock, Fiscal Officer, and our consultant Rea and Associates, Inc. for their assistance on this project. Due credit should also be given to County Administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. A special thanks to the following Wayne County Townships for providing information and the pictures featured in this report. These townships are: Canaan, Chester and Wayne.

Sincerely,



Jarra L. Underwood  
Wayne County Auditor

**Wayne County, Ohio**  
*Elected Officials Roster*  
*December 31, 2014*

***Board of Commissioners***

Jim Carmichael  
Scott Wiggam  
Ann Obrecht

***Auditor***

Jarra L. Underwood

***Clerk of Courts***

Tim Neal

***Coroner***

Dr. Amy Jolliff

***Court of Common Pleas***

Mark K. Wiest  
Corey E. Spitler

***County Court Judges***

Timothy Vansickle  
Carol White Millhoan

***Engineer***

Roger Terrill

***Probate Court***

Laticia Wiles

***Prosecutor***

Daniel Lutz

***Recorder***

Jane Carmichael

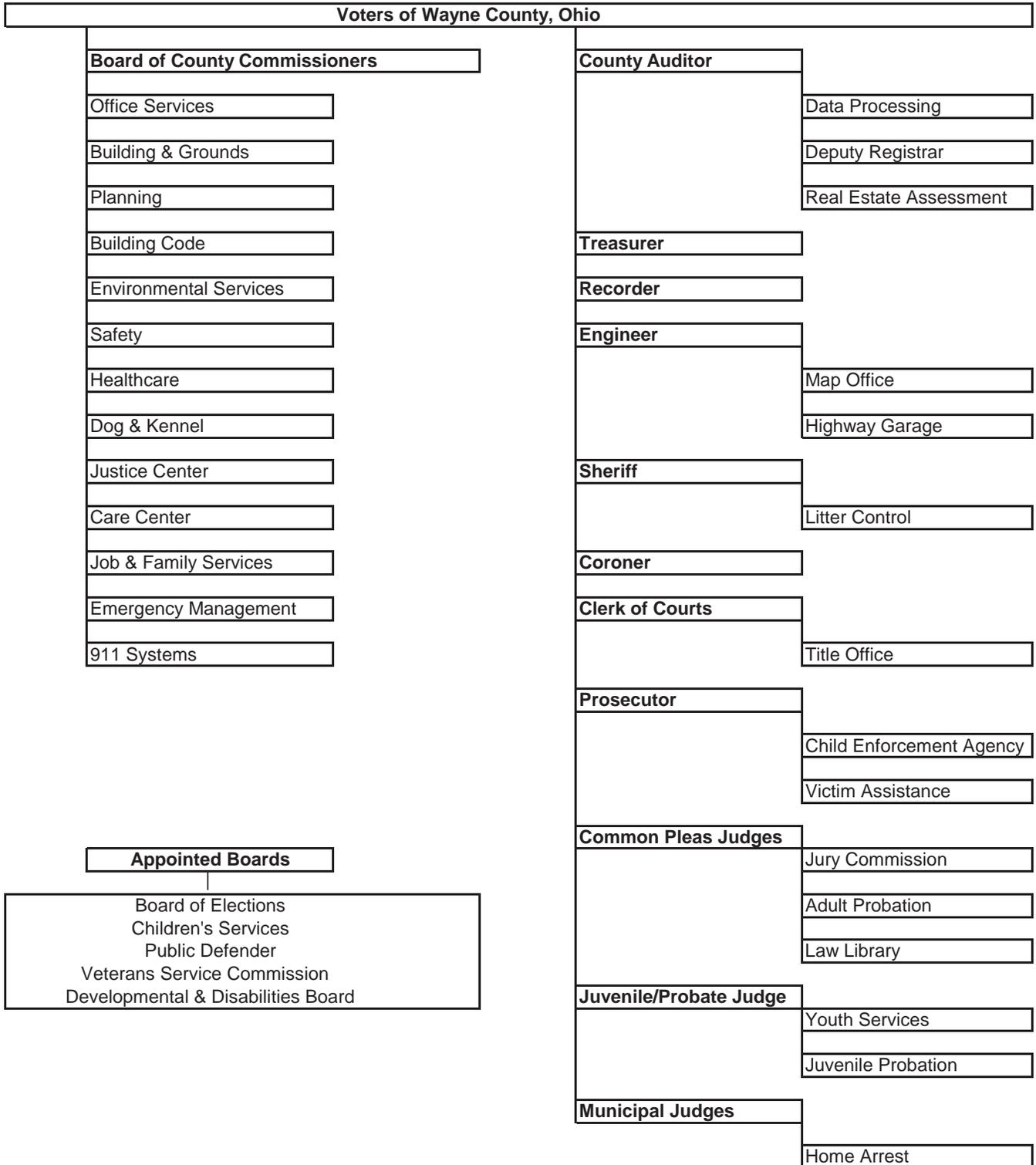
***Sheriff***

Travis Hutchinson

***Treasurer***

Dawn Zerrer

**WAYNE COUNTY, OHIO  
ORGANIZATION CHART  
DECEMBER 31, 2014**





Government Finance Officers Association

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

Presented to

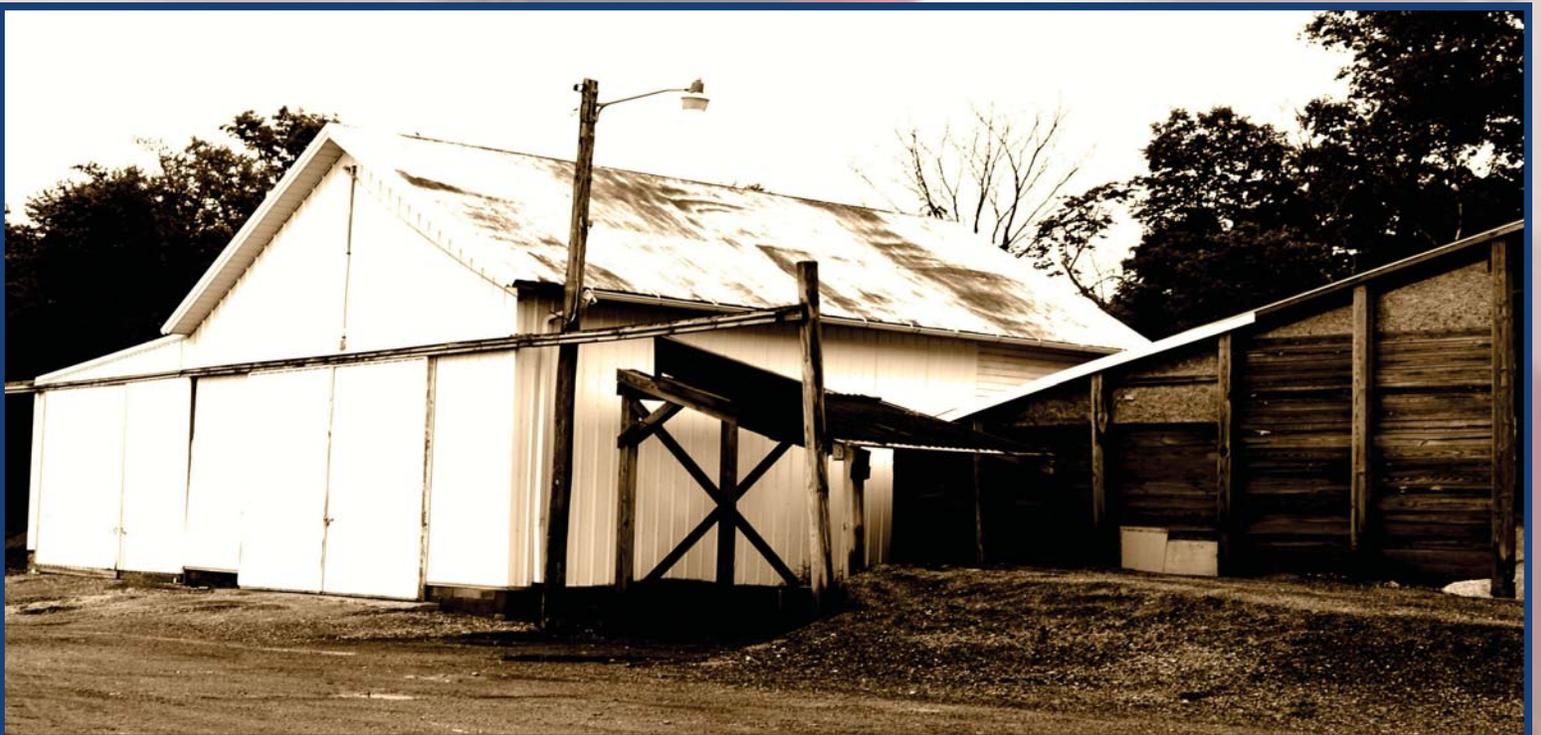
**Wayne County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2013**

Executive Director/CEO

# Financials







# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Nick Amster Sheltered Workshop, Inc., the County's discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Nick Amster Sheltered Workshop, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The 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*.

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

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

### ***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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wayne County, Ohio, as of December 31, 2014, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, County Board of Developmental Disabilities, Job and Family Services, Wayne County Care Center and Children Services Board Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

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

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

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 25, 2015

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**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2014

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, 2014. 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 2014 are as follows:

- The total net position of the County decreased \$2,267,777. Net position of governmental activities decreased \$2,045,629 which represents a 1.7% decrease over 2013. Net position of business-type activities decreased \$222,148 or 2.2% from 2013.
- General revenues accounted for \$29,728,842 or 44.1% of total governmental activities revenue. Program specific revenues accounted for \$37,650,202 or 55.9% of total governmental activities revenue.
- Governmental activities capital assets decreased \$2,135,177. Business-type activities capital assets decreased \$320,156.
- The County had \$69,355,673 in expenses related to governmental activities; \$37,650,202 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$29,728,842 were sufficient to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$24,073,064 in 2014, and expenditures of \$21,585,082 in 2014.
- The County board of developmental disabilities (DD) special revenue fund, the County's second largest major fund, had revenues of \$11,359,176 in 2014, a decrease of \$614,622 or 5.1% from 2013 revenues. The expenditures totaled \$13,371,149 in 2014, an increase of \$541,072 or 4.2% from 2013 expenditures.
- In the general fund, the actual revenues came in \$2,077,674 higher than they were originally budgeted, and actual expenditures were \$531,509 lower than the amount in the original budget.

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2014

**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.

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

**Reporting the County as a Whole**

***Statement of Net Position and the Statement of Activities***

The statement of net position and the statement of activities answer the question, "How did we do financially during 2014?" These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2014

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

***Fund Financial Statements***

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

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions; however, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, the motor vehicle and gas tax, County board of developmental disabilities (DD), 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 12. The County's only major proprietary fund is the sanitary sewer district.

***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.

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2014

***Proprietary Funds***

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

***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 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 36-72 of this report.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2014**

**Government-Wide Financial Analysis**

Recall that the statement of net position provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net position for 2014 compared to 2013.

Table 1 - Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2014	2013	2014	2013	2014	2013
<b>Assets</b>						
Current and Other Assets	\$ 69,184,720	\$ 67,994,096	\$ 1,451,032	\$ 1,476,934	\$ 70,635,752	\$ 69,471,030
Capital Assets, Net	77,706,123	79,841,300	12,614,676	12,934,832	90,320,799	92,776,132
<i>Total Assets</i>	<u>146,890,843</u>	<u>147,835,396</u>	<u>14,065,708</u>	<u>14,411,766</u>	<u>160,956,551</u>	<u>162,247,162</u>
Deferred Outflows of Resources	236,879	266,489	-	-	236,879	266,489
<b>Liabilities</b>						
Other Liabilities	5,187,823	4,155,265	98,142	68,619	5,285,965	4,223,884
Long-Term Liabilities:						
Due Within One Year	1,449,858	1,394,320	153,263	156,185	1,603,121	1,550,505
Due In More Than One Year	7,564,314	7,984,106	4,108,090	4,258,601	11,672,404	12,242,707
<i>Total Liabilities</i>	<u>14,201,995</u>	<u>13,533,691</u>	<u>4,359,495</u>	<u>4,483,405</u>	<u>18,561,490</u>	<u>18,017,096</u>
Deferred Inflows of Resources	14,586,718	14,183,556	-	-	14,586,718	14,183,556
<b>Net Position</b>						
Net Investment in Capital Assets	71,400,883	72,827,280	8,385,475	8,562,963	79,786,358	81,390,243
Restricted	32,557,501	34,953,130	-	-	32,557,501	34,953,130
Unrestricted	14,380,625	12,604,228	1,320,738	1,365,398	15,701,363	13,969,626
<i>Total Net Position</i>	<u>\$ 118,339,009</u>	<u>\$ 120,384,638</u>	<u>\$ 9,706,213</u>	<u>\$ 9,928,361</u>	<u>\$ 128,045,222</u>	<u>\$ 130,312,999</u>

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2014, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$128,045,222. This amounts to \$118,339,009 in governmental activities and \$9,706,213 in business-type activities.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net position. At year-end, capital assets represented 56.1% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Net investment in capital assets was \$79,786,358 at December 31, 2014. 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, 2014, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

The County saw a \$1,164,722, or 1.7% increase in current and other assets during 2014. There was an \$883,335 decrease in grants receivable which was offset by increases in equity in pooled cash and investments and property and sales taxes receivables that cause this increase. During 2014, CDBG, a pilot probation grant and a CCA grant for misdemeanor HM arrest, causing the decrease in 2014 grants receivable.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2014**

There was a \$1,062,081 or 25.1% increase in other liabilities. This was primarily caused by an outstanding payable to the State of Ohio for the local portion of the individual options waiver Medicaid program.

A portion of the County's government-wide net position, \$32,557,501 or 25.4%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net position of \$15,701,363 may be used to meet the government's ongoing obligations to citizens and creditors.

Table 2 below shows the changes in net position for governmental activities and business-type activities for 2014 compared to 2013.

Table 2 - Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2014	2013	2014	2013	2014	2013
<b>Revenues:</b>						
<b>Program Revenues:</b>						
Charges for Services and Sales	\$ 12,114,772	\$ 12,603,111	\$ 718,748	\$ 789,432	\$ 12,833,520	\$ 13,392,543
Operating Grants, Contributions, and Interest	23,926,415	23,533,578	-	-	23,926,415	23,533,578
Capital Grants and Contributions	1,609,015	2,048,971	-	-	1,609,015	2,048,971
<b>General Revenues:</b>						
Property Taxes	14,536,026	14,326,023	-	-	14,536,026	14,326,023
Sales Tax	11,803,939	11,000,355	-	-	11,803,939	11,000,355
Grants and Entitlements	2,783,823	3,231,042	-	-	2,783,823	3,231,042
Gain/ (Loss) on Sale of Capital Assets	(461,112)	2,747,724	-	-	(461,112)	2,747,724
Investment Earnings	237,535	158,807	22,666	20,678	260,201	179,485
Miscellaneous	828,631	489,393	-	-	828,631	489,393
<b>Total Revenues</b>	<b>67,379,044</b>	<b>70,139,004</b>	<b>741,414</b>	<b>810,110</b>	<b>68,120,458</b>	<b>70,949,114</b>
<b>Program Expenses:</b>						
<b>General Government:</b>						
Legislative and Executive	8,398,583	8,708,408	-	-	8,398,583	8,708,408
Judicial	5,846,626	6,378,133	-	-	5,846,626	6,378,133
Public Safety	10,663,365	9,959,759	-	-	10,663,365	9,959,759
Public Works	11,330,713	8,321,728	-	-	11,330,713	8,321,728
Health	598,858	620,293	-	-	598,858	620,293
Human Services	31,528,879	30,012,641	-	-	31,528,879	30,012,641
Conservation and Recreation	-	10,000	-	-	-	10,000
Economic Development and Assistance	775,256	1,088,034	-	-	775,256	1,088,034
Interest and Fiscal Charges	213,393	226,218	-	-	213,393	226,218
Sanitary Sewer District	-	-	1,032,562	1,047,806	1,032,562	1,047,806
<b>Total Expenses</b>	<b>69,355,673</b>	<b>65,325,214</b>	<b>1,032,562</b>	<b>1,047,806</b>	<b>70,388,235</b>	<b>66,373,020</b>
Net Transfers	(69,000)	-	69,000	-	-	-
<b>Change in Net Position</b>	<b>(2,045,629)</b>	<b>4,813,790</b>	<b>(222,148)</b>	<b>(237,696)</b>	<b>(2,267,777)</b>	<b>4,576,094</b>
Net Position Beginning of Year	120,384,638	115,570,848	9,928,361	10,166,057	130,312,999	125,736,905
<b>Net Position End of Year</b>	<b>\$ 118,339,009</b>	<b>\$ 120,384,638</b>	<b>\$ 9,706,213</b>	<b>\$ 9,928,361</b>	<b>\$ 128,045,222</b>	<b>\$ 130,312,999</b>

**Governmental Activities**

Governmental net position reported an overall decrease of \$2,045,629 in 2014. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall decrease in net position of 1.7%.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2014**

Sales tax revenues increased \$803,584, or 7.3%; capital grants decreased \$439,956 or 21.5 % due to a decrease in funds for capital improvement projects; grants and entitlements decreased \$447,219 or 13.8% due to a decrease in local government funding; a change in gain/(loss) of the sale of capital assets can fluctuate based on transactions of this type.

Human services, which includes supporting the operations of the Wayne County care center, County board of DD, job and family services, child enforcement agency, and the children services board, accounts for \$31,528,879 of expenses, or 45.5% of total governmental expenses of the County. These expenses were funded by \$20,234,093 in program revenues in 2014, compared to \$19,346,628 in 2013.

General government expenses composed of legislative and executive and judicial programs totaled \$14,245,209 or 20.5% of total governmental expenses. General government expenses were covered by \$5,084,298 in program revenues in 2014 as compared to \$6,066,171 in 2013.

Public works expenditures increased \$3,008,985 or 36.2% over 2013 as the County saw an increase in road maintenance and expenditures for the OPWC projects.

The state and federal government contributed to the County program revenues in the amount of \$23,926,415 in operating grants, contributions and interest, and \$1,609,015 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$15,792,625 or 66.0% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$29,728,842, and amounted to 44.1% of total revenues. These revenues primarily consist of property and sales tax revenue of \$26,339,965, or 88.6% of total general revenues in 2014.

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 2014 compared to 2013. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

Table 3 - Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
<b>Program Expenses:</b>				
General Government:				
Legislative and Executive	\$ 8,398,583	\$ 8,708,408	\$ 5,119,897	\$ 5,168,660
Judicial	5,846,626	6,378,133	4,041,014	3,851,710
Public Safety	10,663,365	9,959,759	7,651,290	6,395,783
Public Works	11,330,713	8,321,728	2,618,270	(219,508)
Health	598,858	620,293	262,820	297,856
Human Services	31,528,879	30,012,641	11,294,786	10,666,013
Conservation and Recreation	-	10,000	-	10,000
Economic Development and Assistance	775,256	1,088,034	504,001	742,822
Interest and Fiscal Charges	213,393	226,218	213,393	226,218
	<u>\$ 69,355,673</u>	<u>\$ 65,325,214</u>	<u>\$ 31,705,471</u>	<u>\$ 27,139,554</u>

Overall net costs of services increased \$4,565,917 or 16.8%.

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2014

The dependence upon general revenues for governmental activities is apparent, with 45.7% and 41.5% of expenses supported through taxes and other general revenues during 2014 and 2013, respectively.

**Business-Type Activities**

The sanitary sewer district is the County's only business-type activity. This program had total revenues of \$741,414 and expenses of \$1,032,562 for 2014. The business type activities net position balance decreased \$222,148 as compared to the ending 2013 net position balance.

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

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

***Governmental Funds***

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

The County's governmental funds (as presented on the balance sheet on pages 18-19) reported a total fund balance of \$39,809,518, which is \$746,610 lower than last year's balance of \$40,556,128, or a 1.8% decrease. Some of the most significant changes in fund balances occurred within the County's major funds.

The general fund balance increased in 2014 by \$613,639, or 6.8%, as compared to 2013. The primary cause for this is an increase in permissive sales tax which was partially offset by a decrease in intergovernmental revenue. There was also a \$520,739 increase in public safety expenditures for employee wages and benefits.

The motor vehicle and gas tax fund reported a decrease in fund balance of \$211,442, or 9.6 % as compared to 2013. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to the timing of these needs.

The County board of DD fund reported a decrease in fund balance of \$2,013,686, or 34.9% as compared to 2013. Changes to this fund balance fluctuates due to state and federal funding.

The Wayne County Department of Job and Family Services (WCDJFS) reported an increase in fund balance of \$522,968, or 136.6% as compared to 2013. This was caused by an increase in state funding which was partially offset by an increase in contract service expenditures.

The Wayne County care center reported an increase in fund balance of \$329,740, or 5.9% as compared to 2013. This increase in fund balance can be attributed to an increase in private pay funds, Medicare and Medicaid reimbursement.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2014**

The children services board fund reported a decrease in fund balance of \$16,864 or .3% as compared to 2013 both revenues and operating costs increased and resulted in operating revenue stream.

***Budgeting Highlights - General Fund***

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

Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues as compared to the original budgeted amount did not increase or decrease during the year. Actual revenues exceeded final budgeted amounts by \$2,077,674, with the largest excess reported within permissive sales tax and intergovernmental.

The final budget for expenditures exceeded final costs by \$865,918. This variance was achieved by the collective effort of the departments of the County tightening their belts to conserve the decreasing resources available to the County as state and federal funding continues to show declines.

***Proprietary Funds***

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

**Capital Assets and Debt Administration**

***Capital Assets***

At the end of 2014, the County had \$90,320,799 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$77,706,123 was reported in governmental activities and \$12,614,676 was reported in business-type activities. Table 4 shows 2014 balances compared to 2013 amounts:

Table 4 - Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Land	\$ 5,174,594	\$ 5,254,646	\$ 648,082	\$ 648,082	\$ 5,822,676	\$ 5,902,728
Construction in Progress	887,544	404,138	49,110	-	936,654	404,138
Buildings and Improvements	43,454,041	44,024,841	8,271,396	8,271,396	51,725,437	52,296,237
Equipment	13,660,892	13,418,740	174,002	196,465	13,834,894	13,615,205
Infrastructure	98,640,451	97,122,646	-	-	98,640,451	97,122,646
Sewer Mains	-	-	6,778,801	6,778,801	6,778,801	6,778,801
Less: Accumulated						
Depreciation	(84,111,399)	(80,383,711)	(3,306,715)	(2,959,912)	(87,418,114)	(83,343,623)
Total	<u>\$ 77,706,123</u>	<u>\$ 79,841,300</u>	<u>\$ 12,614,676</u>	<u>\$ 12,934,832</u>	<u>\$ 90,320,799</u>	<u>\$ 92,776,132</u>

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
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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. See Note 10 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

***Debt Administration***

At December 31, 2014, the County had \$6,024,100 (net) in general obligation bonds, \$222,015 in OPWC loans, \$2,442,700 in sanitary sewer revenue and improvement bonds, \$523,730 in an USDA loan, \$165,000 refunding bond, and \$1,022,553 in OWDA loans. Of this total, \$824,555 is due within one year and \$9,575,543 is due in more than one year. See Note 11 to the basic financial statements for more detail on the long term debt of governmental and business-type activities. Table 5 summarizes the bonds and loans outstanding as of December 31:

Table 5 - Outstanding Long-Term Debt at December 31

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<u>General Obligation Bonds</u>						
2011 Refunding Bond	\$ 5,945,000	\$ 6,600,000	\$ -	\$ -	\$ 5,945,000	\$ 6,600,000
Premium on Refunding Bond	79,100	88,987	-	-	79,100	88,987
<u>Other Obligations</u>						
OPWC Loans	146,797	157,583	75,218	79,516	222,015	237,099
OWDA Loans	-	-	1,022,553	1,090,723	1,022,553	1,090,723
2004 Sewer System Revenue Bonds	-	-	789,000	802,000	789,000	802,000
2004 Sanitary Sewer Improvement Bonds	-	-	1,653,700	1,679,900	1,653,700	1,679,900
2011 Refunding Bond	-	-	165,000	185,000	165,000	185,000
USDA Loan	-	-	523,730	534,730	523,730	534,730
Total	<u>\$ 6,170,897</u>	<u>\$ 6,846,570</u>	<u>\$ 4,229,201</u>	<u>\$ 4,371,869</u>	<u>\$ 10,400,098</u>	<u>\$ 11,218,439</u>

**Contacting the County's Financial Management**

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

**Wayne County, Ohio**  
*Statement of Net Position*  
*December 31, 2014*  
*Component Unit: June 30, 2014*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 43,249,086	\$ 846,295	\$ 44,095,381	\$ -
Cash and Investments:				
In Segregated Accounts	95,020	-	95,020	462,745
With Fiscal Agents	38,389	-	38,389	-
Investments:				
In Segregated Accounts	-	-	-	360,392
With Fiscal Agents	-	-	-	1,000
Receivables:				
Taxes	14,851,051	-	14,851,051	-
Accounts	412,513	93,730	506,243	206,875
Sales Tax	2,955,242	-	2,955,242	-
Due from Other Governments	6,691,006	-	6,691,006	-
Internal Balances	(2,323)	2,323	-	-
Materials and Supplies Inventory	223,294	-	223,294	6,587
Special Assessment Receivable	-	508,684	508,684	-
Loans Receivable	191,305	-	191,305	-
Prepaid Items	480,137	-	480,137	19,828
Non-Depreciable Capital Assets	6,062,138	697,192	6,759,330	-
Depreciable Capital Assets, Net	71,643,985	11,917,484	83,561,469	45,750
<i>Total Assets</i>	<u>146,890,843</u>	<u>14,065,708</u>	<u>160,956,551</u>	<u>1,103,177</u>
<b>Deferred Outflow of Resources</b>				
Deferred Charges on Refunding	236,879	-	236,879	-
<b>Liabilities</b>				
Accounts Payable	1,009,878	16,106	1,025,984	27,773
Contracts Payable	356,762	14,459	371,221	-
Accrued Wages and Benefits	1,259,349	5,973	1,265,322	65,748
Matured Compensated Absences Payable	43,298	-	43,298	-
Accrued Interest Payable	14,971	57,327	72,298	-
Due to Other Governments	1,446,851	4,277	1,451,128	-
Claims Payable	526,388	-	526,388	-
Unearned Revenue	502,249	-	502,249	4,524
Deposits Held and Due to Others	28,077	-	28,077	-
Long-Term Liabilities:				
Due Within One Year	1,449,858	153,263	1,603,121	-
Due in More Than One Year	7,564,314	4,108,090	11,672,404	-
<i>Total Liabilities</i>	<u>14,201,995</u>	<u>4,359,495</u>	<u>18,561,490</u>	<u>98,045</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	14,586,718	-	14,586,718	-
<b>Net Position</b>				
Net Investment in Capital Assets	71,400,883	8,385,475	79,786,358	45,750
Restricted For:				
Capital Projects	6,183,248	-	6,183,248	-
Debt Service	668,658	-	668,658	-
Public Works Projects	3,633,150	-	3,633,150	-
Human Services Programs	17,822,837	-	17,822,837	-
Community Development Projects	345,449	-	345,449	-
Legislative and Executive	683,115	-	683,115	-
Judicial	515,710	-	515,710	-
Public Safety	1,732,482	-	1,732,482	-
Other Purposes	972,852	-	972,852	27,577
Unrestricted	14,380,625	1,320,738	15,701,363	931,805
<i>Total Net Position</i>	<u>\$ 118,339,009</u>	<u>\$ 9,706,213</u>	<u>\$ 128,045,222</u>	<u>\$ 1,005,132</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio  
Statement of Activities  
For the Year Ended December 31, 2014  
Component Unit: For the Fiscal Year Ended June 30, 2014

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$ 8,398,583	\$ 3,278,686	\$ -	\$ -
Judicial	5,846,626	1,496,251	309,361	-
Public Safety	10,663,365	2,142,783	869,292	-
Public Works	11,330,713	488,446	6,614,982	1,609,015
Health	598,858	267,138	68,900	-
Human Services	31,528,879	4,441,468	15,792,625	-
Economic Development and Assistance	775,256	-	271,255	-
Debt Service:				
Interest and Fiscal Charges	213,393	-	-	-
<i>Total Governmental Activities</i>	<u>69,355,673</u>	<u>12,114,772</u>	<u>23,926,415</u>	<u>1,609,015</u>
<b>Business-Type Activities</b>				
Sewer District	1,032,562	718,748	-	-
<i>Total Business-Type Activities</i>	<u>1,032,562</u>	<u>718,748</u>	<u>-</u>	<u>-</u>
<i>Total Primary Government</i>	<u>\$ 70,388,235</u>	<u>\$ 12,833,520</u>	<u>\$ 23,926,415</u>	<u>\$ 1,609,015</u>
<b>Component Unit</b>				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 5,975,775</u>	<u>\$ 1,040,618</u>	<u>\$ 5,407,252</u>	<u>\$ -</u>

**General Revenues:**

Property Taxes Levied for:  
    General Fund  
    Human Services - County Board of DD  
    Human Services - Children Services Board  
    Human Services - Wayne County Care Center  
Sales Tax  
Grants and Entitlements not Restricted to Specific Programs  
Loss on Sale of Capital Assets  
Investment Earnings  
Miscellaneous  
    Total General Revenues

Net Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements.

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

Governmental Activities	Business-Type Activities	Total	Component Unit
\$ (5,119,897)	\$ -	\$ (5,119,897)	\$ -
(4,041,014)	-	(4,041,014)	-
(7,651,290)	-	(7,651,290)	-
(2,618,270)	-	(2,618,270)	-
(262,820)	-	(262,820)	-
(11,294,786)	-	(11,294,786)	-
(504,001)	-	(504,001)	-
(213,393)	-	(213,393)	-
<u>(31,705,471)</u>	<u>-</u>	<u>(31,705,471)</u>	<u>-</u>
-	(313,814)	(313,814)	-
-	(313,814)	(313,814)	-
<u>(31,705,471)</u>	<u>(313,814)</u>	<u>(32,019,285)</u>	<u>-</u>
-	-	-	472,095
3,886,039	-	3,886,039	-
6,093,811	-	6,093,811	-
3,234,844	-	3,234,844	-
1,321,332	-	1,321,332	-
11,803,939	-	11,803,939	-
2,783,823	-	2,783,823	-
(461,112)	-	(461,112)	-
237,535	22,666	260,201	7,909
828,631	-	828,631	70,265
<u>29,728,842</u>	<u>22,666</u>	<u>29,751,508</u>	<u>78,174</u>
(69,000)	69,000	-	-
(2,045,629)	(222,148)	(2,267,777)	550,269
<u>120,384,638</u>	<u>9,928,361</u>	<u>130,312,999</u>	<u>454,863</u>
<u>\$ 118,339,009</u>	<u>\$ 9,706,213</u>	<u>\$ 128,045,222</u>	<u>\$ 1,005,132</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio  
Balance Sheet  
Governmental Funds  
December 31, 2014

	General	Motor Vehicle and Gas Tax	County Board of DD
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 7,746,287	\$ 1,118,386	\$ 4,786,982
Cash and Investments:			
In Segregated Accounts	68,407	-	-
With Fiscal Agents	-	-	38,389
Receivables:			
Taxes	4,117,835	-	6,156,341
Accounts	85,841	16,481	8,276
Sales Tax	2,855,294	99,948	-
Due from Other Funds	9,907	-	-
Due from Other Governments	1,763,746	2,891,604	688,939
Materials and Supplies Inventory	65,887	63,043	63,474
Loans Receivable	-	-	-
Prepaid Items	414,400	-	21,091
<i>Total Assets</i>	<u>\$ 17,127,604</u>	<u>\$ 4,189,462</u>	<u>\$ 11,763,492</u>
<b>Liabilities</b>			
Accounts Payable	\$ 274,775	\$ 77,190	\$ 93,591
Contracts Payable	-	15,373	5,362
Accrued Wages and Benefits	484,375	99,795	197,433
Matured Compensated Absences Payable	11,425	-	-
Due to Other Governments	283,030	38,572	903,164
Due to Other Funds	-	5,460	23,429
Deposits Held and Due to Others	28,077	-	-
<i>Total Liabilities</i>	<u>1,081,682</u>	<u>236,390</u>	<u>1,222,979</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes Levied for the Next Year	4,047,161	-	6,045,537
Unavailable Revenue	2,319,732	1,973,267	735,183
<i>Total Deferred Inflows of Resources</i>	<u>6,366,893</u>	<u>1,973,267</u>	<u>6,780,720</u>
<b>Fund Balances</b>			
Nonspendable	620,675	63,043	84,565
Restricted	1	1,916,762	3,675,228
Committed	1,187,660	-	-
Assigned	4,116,144	-	-
Unassigned	3,754,549	-	-
<i>Total Fund Balances</i>	<u>9,679,029</u>	<u>1,979,805</u>	<u>3,759,793</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 17,127,604</u>	<u>\$ 4,189,462</u>	<u>\$ 11,763,492</u>

See accompanying notes to the basic financial statements.

Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 941,567	\$ 5,970,946	\$ 6,665,578	\$ 11,362,704	\$ 38,592,450
-	-	17,796	8,817	95,020
-	-	-	-	38,389
-	1,326,472	3,250,403	-	14,851,051
1,208	168,319	-	104,825	384,950
-	-	-	-	2,955,242
-	-	22,205	25,773	57,885
220,233	92,927	563,080	439,414	6,659,943
-	14,635	6,500	9,755	223,294
-	-	-	191,305	191,305
3,121	-	28,628	12,897	480,137
<u>\$ 1,166,129</u>	<u>\$ 7,573,299</u>	<u>\$ 10,554,190</u>	<u>\$ 12,155,490</u>	<u>\$ 64,529,666</u>
\$ 76,968	\$ 42,991	\$ 306,286	\$ 132,912	\$ 1,004,713
-	-	-	336,027	356,762
100,398	100,325	156,209	115,049	1,253,584
-	-	31,500	373	43,298
69,048	59,476	45,657	43,466	1,442,413
12,105	6,938	8,125	45,686	101,743
-	-	-	-	28,077
<u>258,519</u>	<u>209,730</u>	<u>547,777</u>	<u>673,513</u>	<u>4,230,590</u>
-	1,302,443	3,191,577	-	14,586,718
1,874	140,178	445,703	286,903	5,902,840
<u>1,874</u>	<u>1,442,621</u>	<u>3,637,280</u>	<u>286,903</u>	<u>20,489,558</u>
3,121	14,635	35,128	22,652	843,819
902,615	5,906,313	6,334,005	5,720,238	24,455,162
-	-	-	926,226	2,113,886
-	-	-	4,618,520	8,734,664
-	-	-	(92,562)	3,661,987
<u>905,736</u>	<u>5,920,948</u>	<u>6,369,133</u>	<u>11,195,074</u>	<u>39,809,518</u>
<u>\$ 1,166,129</u>	<u>\$ 7,573,299</u>	<u>\$ 10,554,190</u>	<u>\$ 12,155,490</u>	<u>\$ 64,529,666</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2014*

<b>Total Governmental Fund Balances</b>		\$ 39,809,518
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		77,706,123
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	\$ 519,785	
Sales Tax	1,110,819	
Due from Other Governments	3,833,884	
Grants	<u>438,352</u>	
		5,902,840
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		3,699,337
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(14,971)
Unamortized balances of bond related transactions are not reelected in the funds. Unamortized deferred charges on refundings		236,879
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(5,945,000)	
Bond Premium	(79,100)	
OPWC Loans	(146,797)	
Compensated Absences*	<u>(2,829,820)</u>	
Total		<u>(9,000,717)</u>
 <b>Net Position of Governmental Activities</b>		 <u><u>\$ 118,339,009</u></u>

\*Excludes \$13,455 within the Internal Service Fund

See accompanying notes to the basic financial statements.

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**Wayne County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2014*

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,881,130	\$ -	\$ 6,085,085	\$ -
Permissive Sales Tax	10,480,677	1,245,231	-	-
Charges for Services	4,606,149	18,479	43,314	-
Licenses and Permits	159,676	-	-	-
Fines and Forfeitures	314,092	65,870	-	-
Intergovernmental	3,508,993	5,851,671	4,914,284	5,603,793
Special Assessments	-	-	-	-
Interest	237,535	-	30	-
Rent	109,055	-	-	-
Contributions and Donations	7,063	34,305	-	-
Other	768,694	92,289	316,463	304,081
<i>Total Revenues</i>	<u>24,073,064</u>	<u>7,307,845</u>	<u>11,359,176</u>	<u>5,907,874</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	6,425,455	-	-	-
Judicial	4,865,670	-	-	-
Public Safety	8,568,757	-	-	-
Public Works	100,293	7,242,475	-	-
Health	309,827	-	-	-
Human Services	791,598	-	13,371,149	5,612,145
Economic Development and Assistance	523,482	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>21,585,082</u>	<u>7,242,475</u>	<u>13,371,149</u>	<u>5,612,145</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>2,487,982</u>	<u>65,370</u>	<u>(2,011,973)</u>	<u>295,729</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	4,957	-	-	-
Transfers In	-	-	-	237,586
Transfers Out	(1,886,564)	(270,988)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,881,607)</u>	<u>(270,988)</u>	<u>-</u>	<u>237,586</u>
<i>Net Change in Fund Balance</i>	606,375	(205,618)	(2,011,973)	533,315
<i>Fund Balance Beginning of Year</i>	9,065,390	2,191,247	5,773,479	382,768
<i>Increase (Decrease) in Consumable Inventory</i>	7,264	(5,824)	(1,713)	(10,347)
<i>Fund Balance End of Year</i>	<u>\$ 9,679,029</u>	<u>\$ 1,979,805</u>	<u>\$ 3,759,793</u>	<u>\$ 905,736</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	All Other Governmental Funds	Total Governmental Funds
\$ 1,319,600	\$ 3,230,562	\$ -	\$ 14,516,377
-	-	-	11,725,908
2,330,224	1,297,285	2,537,777	10,833,228
-	-	577,956	737,632
-	-	612,070	992,032
186,364	3,520,605	4,906,551	28,492,261
-	-	1,707	1,707
-	54	9,453	247,072
-	-	196,300	305,355
-	23,650	-	65,018
510,201	42,710	436,360	2,470,798
<u>4,346,389</u>	<u>8,114,866</u>	<u>9,278,174</u>	<u>70,387,388</u>
-	-	1,967,682	8,393,137
-	-	749,148	5,614,818
-	-	2,097,628	10,666,385
-	-	73,830	7,416,598
-	-	292,792	602,619
4,017,743	8,133,718	1,300,661	33,227,014
-	-	314,824	838,306
-	-	3,447,344	3,447,344
-	-	665,786	665,786
-	-	194,750	194,750
<u>4,017,743</u>	<u>8,133,718</u>	<u>11,104,445</u>	<u>71,066,757</u>
<u>328,646</u>	<u>(18,852)</u>	<u>(1,826,271)</u>	<u>(679,369)</u>
-	-	-	4,957
-	-	1,850,966	2,088,552
-	-	-	(2,157,552)
-	-	<u>1,850,966</u>	<u>(64,043)</u>
328,646	(18,852)	24,695	(743,412)
5,591,208	6,385,997	11,166,039	40,556,128
1,094	1,988	4,340	(3,198)
<u>\$ 5,920,948</u>	<u>\$ 6,369,133</u>	<u>\$ 11,195,074</u>	<u>\$ 39,809,518</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2014*

**Net Change in Fund Balances - Total Governmental Funds** \$ (743,412)

**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 additions in the current period.

Capital Asset Additions	\$ 2,860,255	
Current Year Depreciation	<u>(4,529,363)</u>	(1,669,108)

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.

(466,069)

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

Property and Sales Tax	97,679	
Due From Other Governments	9,189	
Grants	<u>(722,261)</u>	(615,393)

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

(3,198)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

General Obligation Bonds	655,000	
OPWC Loans	<u>10,786</u>	665,786

Premiums on bonds and bond issuance costs related to the issuance of bonds are amortized over the life of the issuance in the statement of activities.

Premiums on Bonds	9,887	
Deferred Charges on Refundings	<u>(29,610)</u>	(19,723)

In the statement of activities, interest is accrued on outstanding bonds, bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.

Accrued Interest Payable		1,080
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The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.

1,128,737

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

Compensated Absences*		<u>(324,329)</u>
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*Change in Net Position of Governmental Activities* \$ (2,045,629)

\*Excludes \$12,910 net change within the Internal Service Fund

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, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,715,000	\$ 3,715,000	\$ 3,881,130	\$ 166,130
Permissive Sales Tax	9,400,000	9,400,000	10,268,286	868,286
Charges for Services	3,588,807	3,588,807	3,638,509	49,702
Licenses and Permits	151,000	151,000	159,676	8,676
Fines and Forfeitures	307,000	307,000	314,780	7,780
Intergovernmental	2,963,500	2,963,500	3,574,484	610,984
Interest	200,000	200,000	251,819	51,819
Rent	80,000	80,000	110,642	30,642
Contributions and Donations	-	-	2,540	2,540
Other	498,538	498,538	779,653	281,115
<i>Total Revenues</i>	<u>20,903,845</u>	<u>20,903,845</u>	<u>22,981,519</u>	<u>2,077,674</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	6,840,050	6,760,187	6,403,452	356,735
Judicial	4,949,070	5,049,530	4,859,167	190,363
Public Safety	8,223,318	8,487,624	8,352,421	135,203
Public Works	100,530	100,638	100,046	592
Health	309,735	323,224	321,583	1,641
Human Services	967,273	1,000,837	821,798	179,039
Economic Development and Assistance	526,210	528,555	526,210	2,345
<i>Total Expenditures</i>	<u>21,916,186</u>	<u>22,250,595</u>	<u>21,384,677</u>	<u>865,918</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,012,341)</u>	<u>(1,346,750)</u>	<u>1,596,842</u>	<u>2,943,592</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	4,000	4,000	4,957	957
Transfers Out	(1,698,882)	(1,977,882)	(1,855,564)	122,318
<i>Total Other Financing Sources (Uses)</i>	<u>(1,694,882)</u>	<u>(1,973,882)</u>	<u>(1,850,607)</u>	<u>123,275</u>
<i>Net Change in Fund Balance</i>	(2,707,223)	(3,320,632)	(253,765)	3,066,867
<i>Fund Balance Beginning of Year</i>	4,707,215	4,707,215	4,707,215	-
Prior Year Encumbrances Appropriated	613,411	613,411	613,411	-
<i>Fund Balance End of Year</i>	<u>\$ 2,613,403</u>	<u>\$ 1,999,994</u>	<u>\$ 5,066,861</u>	<u>\$ 3,066,867</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 Fund**For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,239,732	\$ 14,732
Charges for Services	30,000	30,000	23,545	(6,455)
Fines and Forfeitures	59,500	59,500	61,258	1,758
Intergovernmental	5,850,000	5,757,806	5,828,406	70,600
Contributions and Donations	-	-	34,305	34,305
Other	70,500	70,500	90,029	19,529
<i>Total Revenues</i>	<u>7,235,000</u>	<u>7,142,806</u>	<u>7,277,275</u>	<u>134,469</u>
<b>Expenditures</b>				
Current:				
Public Works	7,708,276	8,291,092	7,998,813	292,279
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(473,276)</u>	<u>(1,148,286)</u>	<u>(721,538)</u>	<u>426,748</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(285,000)	(285,000)	(270,988)	14,012
<i>Net Change in Fund Balance</i>	(758,276)	(1,433,286)	(992,526)	440,760
<i>Fund Balance Beginning of Year</i>	758,276	758,276	758,276	-
Prior Year Encumbrances Appropriated	675,010	675,010	675,010	-
<i>Fund Balance End of Year</i>	<u>\$ 675,010</u>	<u>\$ -</u>	<u>\$ 440,760</u>	<u>\$ 440,760</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 DD Fund**For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 6,000,000	\$ 6,000,000	\$ 6,085,085	\$ 85,085
Charges for Services	60,000	60,000	43,384	(16,616)
Intergovernmental	4,802,658	4,780,301	5,035,501	255,200
Interest	-	-	34	34
Other	145,000	145,000	336,227	191,227
<i>Total Revenues</i>	<u>11,007,658</u>	<u>10,985,301</u>	<u>11,500,231</u>	<u>514,930</u>
<b>Expenditures</b>				
Current:				
Human Services	14,040,084	14,686,391	13,206,333	1,480,058
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,032,426)</u>	<u>(3,701,090)</u>	<u>(1,706,102)</u>	<u>1,994,988</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(433,020)	(433,020)	-	433,020
<i>Net Change in Fund Balance</i>	(3,465,446)	(4,134,110)	(1,706,102)	2,428,008
<i>Fund Balance Beginning of Year</i>	5,105,443	5,105,443	5,105,443	-
Prior Year Encumbrances Appropriated	668,666	668,666	668,666	-
<i>Fund Balance End of Year</i>	<u>\$ 2,308,663</u>	<u>\$ 1,639,999</u>	<u>\$ 4,068,007</u>	<u>\$ 2,428,008</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 Fund**For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 5,018,480	\$ 5,018,480	\$ 5,391,598	\$ 373,118
Other	372,706	372,706	309,099	(63,607)
<i>Total Revenues</i>	<u>5,391,186</u>	<u>5,391,186</u>	<u>5,700,697</u>	<u>309,511</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>5,536,052</u>	<u>6,269,515</u>	<u>6,022,471</u>	<u>247,044</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(144,866)</u>	<u>(878,329)</u>	<u>(321,774)</u>	<u>556,555</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	250,000	250,000	237,586	(12,414)
Transfers Out	(16,817)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>233,183</u>	<u>250,000</u>	<u>237,586</u>	<u>(12,414)</u>
<i>Net Change in Fund Balance</i>	88,317	(628,329)	(84,188)	544,141
<i>Fund Balance Beginning of Year</i>	111,681	111,681	111,681	-
Prior Year Encumbrances Appropriated	516,648	516,648	516,648	-
<i>Fund Balance End of Year</i>	<u>\$ 716,646</u>	<u>\$ -</u>	<u>\$ 544,141</u>	<u>\$ 544,141</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 Fund**For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,151,000	\$ 1,151,000	\$ 1,319,600	\$ 168,600
Charges for Services	2,704,000	2,616,614	2,321,801	(294,813)
Intergovernmental	200,000	200,000	186,364	(13,636)
Other	128,000	126,871	375,760	248,889
<i>Total Revenues</i>	<u>4,183,000</u>	<u>4,094,485</u>	<u>4,203,525</u>	<u>109,040</u>
<b>Expenditures</b>				
Current:				
Human Services	4,408,443	4,736,219	4,270,114	466,105
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(225,443)</u>	<u>(641,734)</u>	<u>(66,589)</u>	<u>575,145</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(456,648)	(430,648)	-	430,648
<i>Net Change in Fund Balance</i>	(682,091)	(1,072,382)	(66,589)	1,005,793
<i>Fund Balance Beginning of Year</i>	5,432,091	5,432,091	5,432,091	-
Prior Year Encumbrances Appropriated	302,905	302,905	302,905	-
<i>Fund Balance End of Year</i>	<u>\$ 5,052,905</u>	<u>\$ 4,662,614</u>	<u>\$ 5,668,407</u>	<u>\$ 1,005,793</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 Fund**For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive Negative
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,240,000	\$ 3,240,000	\$ 3,230,562	\$ (9,438)
Charges for Services	535,000	535,000	1,299,744	764,744
Intergovernmental	3,275,694	3,130,365	3,540,224	409,859
Interest	-	-	60	60
Contributions and Donations	20,000	20,000	23,650	3,650
Other	50,000	50,000	46,841	(3,159)
<i>Total Revenues</i>	<u>7,120,694</u>	<u>6,975,365</u>	<u>8,141,081</u>	<u>1,165,716</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>7,830,689</u>	<u>8,804,483</u>	<u>8,515,161</u>	<u>289,322</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(709,995)</u>	<u>(1,829,118)</u>	<u>(374,080)</u>	<u>1,455,038</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(13,905)</u>	<u>(13,905)</u>	<u>-</u>	<u>13,905</u>
<i>Net Change in Fund Balance</i>	<u>(723,900)</u>	<u>(1,843,023)</u>	<u>(374,080)</u>	<u>1,468,943</u>
<i>Fund Balance Beginning of Year</i>	6,093,184	6,093,184	6,093,184	-
Prior Year Encumbrances Appropriated	391,710	391,710	391,710	-
<i>Fund Balance End of Year</i>	<u>\$ 5,760,994</u>	<u>\$ 4,641,871</u>	<u>\$ 6,110,814</u>	<u>\$ 1,468,943</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2014*

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Internal Service Funds
<b>Assets</b>		
<i>Current Assets:</i>		
Equity in Pooled Cash and Investments	\$ 846,295	\$ 4,656,636
Receivables:		
Accounts	93,730	27,563
Special Assessments	19,497	-
Due from Other Funds	2,323	41,535
Due from Other Governments	-	31,063
<i>Total Current Assets</i>	<u>961,845</u>	<u>4,756,797</u>
<i>Non-Current Assets:</i>		
Special Assessments Receivable	489,187	-
Non-Depreciable Capital Assets	697,192	-
Depreciable Capital Assets, Net	11,917,484	-
<i>Total Non-Current Assets</i>	<u>13,103,863</u>	<u>-</u>
<i>Total Assets</i>	<u>14,065,708</u>	<u>4,756,797</u>
<b>Liabilities</b>		
<i>Current Liabilities:</i>		
Accounts Payable	16,106	5,165
Contracts Payable	14,459	-
Accrued Wages and Benefits	5,973	5,765
Due to Other Governments	4,277	4,438
Accrued Interest Payable	57,327	-
Unearned Revenue	-	502,249
Claims Payable	-	526,388
Compensated Absences Payable	9,495	-
Improvement Bonds Payable	27,300	-
Refunding Bond Payable	20,000	-
OPWC Loans Payable	4,298	-
OWDA Loans Payable	68,170	-
USDA Loan Payable	11,000	-
Revenue Bonds Payable	13,000	-
<i>Total Current Liabilities</i>	<u>251,405</u>	<u>1,044,005</u>
<i>Long-Term Liabilities:</i>		
Compensated Absences Payable - Net of Current Portion	22,657	13,455
Improvement Bonds Payable - Net of Current Portion	1,626,400	-
Refunding Bonds Payable - Net of Current Portion	145,000	-
OPWC Loans Payable - Net of Current Portion	70,920	-
OWDA Loans Payable - Net of Current Portion	954,383	-
USDA Loan Payable - Net of Current Portion	512,730	-
Revenue Bonds Payable - Net of Current Portion	776,000	-
<i>Total Long-Term Liabilities</i>	<u>4,108,090</u>	<u>13,455</u>
<i>Total Liabilities</i>	<u>4,359,495</u>	<u>1,057,460</u>
<b>Net Position</b>		
Net Investment in Capital Assets	8,385,475	-
Unrestricted	1,320,738	3,699,337
<i>Total Net Position</i>	<u>\$ 9,706,213</u>	<u>\$ 3,699,337</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenses, and Changes in Fund Net Position**Proprietary Funds**For the Year Ended December 31, 2014*

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Internal Service Funds
<b>Operating Revenues</b>		
Charges for Services	\$ 718,748	\$ 10,191,149
Other	-	141,928
<i>Total Operating Revenues</i>	<u>718,748</u>	<u>10,333,077</u>
<b>Operating Expenses</b>		
Personal Services	133,986	152,147
Contractual Services	282,093	1,053,252
Materials and Supplies	66,189	-
Claims	-	7,965,043
Depreciation	369,266	-
Other	30,125	61,461
<i>Total Operating Expenses</i>	<u>881,659</u>	<u>9,231,903</u>
<i>Operating Income (Loss)</i>	<u>(162,911)</u>	<u>1,101,174</u>
<b>Non-Operating Revenues (Expense)</b>		
Interest Income	22,666	-
Other Non-Operating Revenue	-	27,563
Interest and Fiscal Charges	(150,903)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>(128,237)</u>	<u>27,563</u>
<i>Income (Loss) Before Transfers</i>	(291,148)	1,128,737
Transfers In	<u>69,000</u>	<u>-</u>
<i>Change in Net Position</i>	(222,148)	1,128,737
<i>Net Position Beginning of Year</i>	9,928,361	2,570,600
<i>Net Position End of Year</i>	<u>\$ 9,706,213</u>	<u>\$ 3,699,337</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2014

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Internal Service Funds
<b>Cash Flows from Operating Activities</b>		
Cash Received from Sales/Service Charges	\$ 725,050	\$ 10,207,540
Cash Received from Other Operating Revenue	-	141,928
Cash Payments for Personal Services	(145,125)	(173,402)
Cash Payments for Contractual Services	(330,763)	(1,051,736)
Cash Payments for Materials and Supplies	(22,649)	-
Cash Payments for Claims	-	(7,798,288)
Cash Payments for Other Expenses	(27,366)	(64,963)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>199,147</u>	<u>1,261,079</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Cash Received From Transfers In	69,000	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>69,000</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Cash Received From Special Assessments	41,373	-
Acquisition of Capital Assets	(35,210)	-
Principal Payments for Debt Retirement	(142,668)	-
Interest Payments on Debt	(132,535)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(269,040)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(893)	1,261,079
<i>Cash and Investments Beginning of Year</i>	847,188	3,395,557
<i>Cash and Investments End of Year</i>	<u>\$ 846,295</u>	<u>\$ 4,656,636</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>		
Operating Income (Loss)	\$ (162,911)	\$ 1,101,174
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities:		
Depreciation	369,266	-
(Increase) Decrease in Assets:		
Accounts Receivable	6,348	-
Due From Other Funds	(46)	(41,535)
Due From Other Governments	-	53,402
Prepaid Items	-	113
Increase (Decrease) in Liabilities:		
Accounts Payable	(5,080)	(1,890)
Contracts Payable	559	-
Accrued Wages and Benefits	(137)	548
Compensated Absences Payable	(10,765)	(12,910)
Due to Other Governments	1,913	(9,102)
Claims Payable	-	166,755
Unearned Revenue	-	4,524
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 199,147</u>	<u>\$ 1,261,079</u>

**Noncash Capital Financing Activities:**

The County purchased \$13,900 of capital assets in 2014 included in accounts payable.

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2014*

	Private Purpose Trust	Agency Funds
	<u>                    </u>	<u>                    </u>
<b>Assets</b>		
Equity in Pooled Cash and Investments	\$ 7,904	\$ 11,084,048
Cash and Investments in Segregated Accounts	-	1,749,106
Receivables:		
Taxes	-	116,319,564
Accounts	-	5,590
Sales Tax	-	40,579
Due From Other Governments	-	3,696,142
Prepaid Items	-	6,388
<i>Total Assets</i>	<u>7,904</u>	<u>\$ 132,901,417</u>
<b>Liabilities</b>		
Due to Other Governments	-	\$ 131,188,874
Undistributed Monies	-	1,712,543
<i>Total Liabilities</i>	<u>-</u>	<u>\$ 132,901,417</u>
<b>Net Position</b>		
Held in Trust for Other Purposes	<u>7,904</u>	
<i>Total Net Position</i>	<u>\$ 7,904</u>	

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2014*

	<u>Private Purpose Trust</u>
<b>Additions</b>	
<i>Total Additions</i>	\$ -
<i>Total Deductions</i>	<u>-</u>
<i>Change in Net Position</i>	-
<i>Net Position Beginning of Year</i>	<u>7,904</u>
<i>Net Position End of Year</i>	<u><u>\$ 7,904</u></u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

**NOTE 1 - DESCRIPTION OF THE COUNTY**

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

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

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

**A. Reporting Entity**

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

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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

***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 Developmental Disabilities (DD), provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of DD 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 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, 2014 and 2013) can be obtained from the Nick Amster Sheltered Workshop, Inc., Wooster, Ohio 44691.

***JOINT VENTURES WITHOUT EQUITY INTEREST***

*Multi-County Juvenile Attention Center (“Center”)* - The Center is jointly operated by Carroll, Columbiana, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County’s continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2014, the County contributed \$1,043,117 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

*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 2014, 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

*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 2014 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 2014 the County did not contribute to the S.R.C.C.C.

*Medway Drug Enforcement Agency (“MEDWAY DEA”)* - The MEDWAY DEA is an undercover drug enforcement agency, with its primary objective being combating the sale and use of illegal drugs and controlled substances. The MEDWAY DEA is controlled by and is responsible to the Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor or city manager, and one village and one township representative from each county served. Said member shall be a village mayor or township trustee. The Governing Board consists of the County Prosecutor and the County Sheriff, the police chief of each participating city and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility to the Agency. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency. For 2014 the County did not contribute to the Agency. Wayne County residents support this Agency with a voted permanent tax levy.

*North East Ohio Network (“NEON”)* – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff. During 2014, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

**RELATED ORGANIZATIONS**

*The Wayne County Public Library (“Library”)* - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The Library did not receive funding from the County in 2014.

*Wayne County Park District (“District”)* – The District Commissioner is appointed by the Probate Judge of the County. The District serves as an independent board and board members are volunteers. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District.

*Wayne Metropolitan Housing Authority (“Authority”)* – The Authority was created to assist low-income families and individuals with safe, decent and affordable housing opportunities as they strive to improve the quality of their lives. The Authority is made up of five Authority Commissioners who are appointed by judges, the County Commissioners, and two appointments by the Mayor of the City of Wooster. The Authority hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Authority nor is the Authority financially dependent on the County. The Authority serves as its own budgeting, taxing, and debt issuing authority. The Authority did not receive funding from the County in 2014.

*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 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

**EXCLUDED OTHER GOVERNMENTS**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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

***Government-wide Financial Statements*** - The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The activities of the internal service fund, and other internal activities within "activity" types, are 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 position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities.

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

**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 deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the required (based on GAAP) and individually selected major governmental funds of the County:

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

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

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

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

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

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

**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 fund:

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

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

**Fiduciary Funds** - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and 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 held in trust which are to be used for expenses not provided by programs of the primary government. 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 deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position.

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

***Deferred Inflows of Resources and Deferred Outflows of Resources*** - A deferred inflow of resources is an acquisition of assets by the County that is applicable to a future reporting period. A deferred outflow of resources is a consumption of assets by the County that is applicable to a future reporting period.

Property taxes for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as deferred inflows of resources. Income taxes and special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met and delinquent property taxes due at December 31, 2014, are recorded as deferred inflows of resources in governmental funds.

On governmental fund financial statements receivables that will not be collected within the available period have been reported as a deferred inflow of resources.

On the accrual basis of accounting, unamortized deferred charges on debt refunding are reported as a deferred outflow of resources. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Unearned revenue reported on the statement of fund net position represents early payments received for self insurance funding related to 2015.

***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.

**Wayne County, Ohio**  
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*For the Year Ended December 31, 2014*

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 2014. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

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

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

**G. Cash and Investments**

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

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

During the year 2014, investments were limited to federal agency securities, a municipal security, certificates of deposit, corporate bonds, and investments in the State Asset Treasury Reserve of Ohio (STAROhio), STAR Plus and a program referred to as CDARS, which are fully insured by the FDIC.

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 2014. 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, 2014.

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

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 2014 amounted to \$237,535, which includes \$192,694 assigned from other County funds.

The County has segregated bank accounts for monies held separately from the County's central bank account. These depository accounts are presented on the financial statements as "cash and investments in segregated accounts". These balances are not maintained in the County treasury at year end.

Of the equity in pooled cash and investments reported in the general fund, \$140,388 is held as unclaimed funds, not available as of December 31, 2014 for general fund purposes.

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

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

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

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

#### **I. Capital Assets**

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

**Wayne County, Ohio**  
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All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$10,000, except for culverts which all costs are capitalized. The County's intangible capitalization threshold is \$50,000, \$200,000 prior to December 31, 2009. The County's infrastructure consists of intangibles, roads, bridges, culverts, and a water tower used to service the County Care Center. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

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

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

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

**J. Compensated Absences**

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

In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2014 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, 2014, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

*Wayne County, Ohio*  
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*For the Year Ended December 31, 2014*

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

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

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

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

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

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

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

**Wayne County, Ohio**  
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**K. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**L. Accrued Liabilities and Long-term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments 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 and long-term loans are recognized as a liability in the fund financial statements when due.

**M. 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.

**N. Fund Balance**

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

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

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

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

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

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

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

## **O. 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.

## **P. Net Position**

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include amounts to provide general governmental services.

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

**Q. Estimates**

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

**NOTE 3 – IMPLEMENTATION OF NEW ACCOUNTING POLICIES**

For the year ended December 31, 2014, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 69, *Government Combinations and Disposals of Government Operations* and GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*.

GASB Statement No. 69 addresses accounting and financial reporting for government combinations (including mergers, acquisitions and transfers of operations) and disposals of government operations. The implementation of GASB Statement No. 69 did not have an effect on the financial statements of the County.

GASB Statement No. 70 improves comparability of financial statements by requiring consistent reporting and specifying information required to be disclosed for extending and receiving nonexchange financial guarantees. The implementation of GASB Statement No. 70 did not have an effect on the financial statements of the County.

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**NOTE 4 – FUND BALANCE**

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

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

	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	Total
Nonspendable for:								
Inventory	\$ 65,887	\$ 63,043	\$ 63,474	\$ -	\$ 14,635	\$ 6,500	\$ 9,755	\$ 223,294
Prepays	414,400	-	21,091	3,121	-	28,628	12,897	480,137
Unclaimed Monies	140,388	-	-	-	-	-	-	140,388
<b>Total Nonspendable</b>	<b>620,675</b>	<b>63,043</b>	<b>84,565</b>	<b>3,121</b>	<b>14,635</b>	<b>35,128</b>	<b>22,652</b>	<b>843,819</b>
Restricted for:								
Public Safety Projects	-	-	-	-	-	-	1,653,435	1,653,435
Public Works	-	1,916,762	-	-	-	-	-	1,916,762
Human Services Programs	-	-	3,675,228	902,615	5,906,313	6,334,005	651,840	17,470,001
Health Services	-	-	-	-	-	-	381,483	381,483
Care Center-Capital Improvement	-	-	-	-	-	-	1,239,788	1,239,788
Real Estate Assessment	-	-	-	-	-	-	485,728	485,728
Court Computerization	-	-	-	-	-	-	31,651	31,651
Other Purposes	1	-	-	-	-	-	1,276,313	1,276,314
<b>Total Restricted</b>	<b>1</b>	<b>1,916,762</b>	<b>3,675,228</b>	<b>902,615</b>	<b>5,906,313</b>	<b>6,334,005</b>	<b>5,720,238</b>	<b>24,455,162</b>
Committed to:								
Debt Service	-	-	-	-	-	-	668,658	668,658
Landfill	400,000	-	-	-	-	-	-	400,000
Other Purposes	787,660	-	-	-	-	-	-	787,660
Capital Projects	-	-	-	-	-	-	257,568	257,568
<b>Total Committed</b>	<b>1,187,660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>926,226</b>	<b>2,113,886</b>
Assigned for:								
Encumbrances:								
Legislative And Executive	494,105	-	-	-	-	-	-	494,105
Judicial	30,607	-	-	-	-	-	-	30,607
Public Safety	29,107	-	-	-	-	-	-	29,107
Public Works	182	-	-	-	-	-	-	182
Health	11,524	-	-	-	-	-	-	11,524
Human Services	23,896	-	-	-	-	-	-	23,896
Economic Development	2,728	-	-	-	-	-	-	2,728
Other Purposes	5,251	-	-	-	-	-	-	5,251
County Building Construction	-	-	-	-	-	-	4,618,520	4,618,520
Subsequent Year Appropriations	3,518,744	-	-	-	-	-	-	3,518,744
<b>Total Assigned</b>	<b>4,116,144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,618,520</b>	<b>8,734,664</b>
Unassigned	3,754,549	-	-	-	-	-	(92,562)	3,661,987
<b>Total Fund Balance</b>	<b>\$ 9,679,029</b>	<b>\$ 1,979,805</b>	<b>\$ 3,759,793</b>	<b>\$ 905,736</b>	<b>\$ 5,920,948</b>	<b>\$ 6,369,133</b>	<b>\$ 11,195,074</b>	<b>\$ 39,809,518</b>

**Wayne County, Ohio**  
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*For the Year Ended December 31, 2014*

**NOTE 5 - 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.

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 not 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 2% 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) and STAR Plus;

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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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 25% of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer, or qualified trustee 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% 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 2014, 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% 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, 2014 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$38,389 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and investments and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

**Wayne County, Ohio**  
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At year-end, the carrying amount (including “cash with fiscal agent”) of the County’s deposits was \$30,276,018. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2014, \$28,208,569 of the County’s bank balance of \$31,248,360 was exposed to custodial risk as discussed above, which includes \$7,017,098 held in a STAR Plus account, while \$3,039,791 was covered by Federal Deposit Insurance Corporation (FDIC).

**B. Investments**

As of December 31, 2014 the County had the following investments and maturities:

Rating by Moody	Entity	Fair Value	Investment Maturities in years (<1)	Investment Maturities in years (1-3)	Investment Maturities in years (4-5)	Percentage of Total
AAAm**	STAROhio	\$ 1,239,651	\$ 1,239,651	\$ -	\$ -	4.63%
N/A	Municipal Security	1,100,000	1,100,000	-	-	4.11%
AA	Kent Ohio City Sch Dist GO Ref	249,688	249,688	-	-	0.93%
AAA	FHLM	2,502,130	-	998,350	1,503,780	9.35%
AAA	FNMA	3,493,810	-	2,489,560	1,004,250	13.06%
AAA	FHLB	9,003,785	3,004,550	-	5,999,235	33.65%
AAA	FFCB	9,166,377	-	7,715,525	1,450,852	34.27%
		<u>\$ 26,755,441</u>	<u>\$ 5,593,889</u>	<u>\$ 11,203,435</u>	<u>\$ 9,958,117</u>	<u>100.00%</u>

\*\*Rated by Standard and Poor's

**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.

STAROhio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAROhio to maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAROhio as of December 31, 2014 is 50 days.

**Custodial Credit Risk** - For an investment, custodial risk is that risk that, in the event of the failure of the counterparty, the County will no longer be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

**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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

**NOTE 6 - INTERFUND TRANSACTIONS**

**A. Interfund transfers**

Interfund transfers for the year ended December 31, 2014, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers In	Transfers Out		
	General Fund	Motor Vehicle and Gas Tax	Total
Job and family services	\$ 237,586	\$ -	\$ 237,586
Other governmental funds	1,579,978	270,988	1,850,966
Sanitary Sewer Fund	69,000	-	69,000
	\$ 1,886,564	\$ 270,988	\$ 2,157,552

Transfers from the general fund were unrestricted revenues used to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the motor vehicle gas tax fund were to finance debt service.

**B. Interfund balances**

Due from/to other funds consisted of the following at December 31, 2014, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds						Totals
	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	
General Fund	\$ -	\$ -	\$ 5,735	\$ -	\$ -	\$ 4,172	\$ 9,907
Children Services Board	-	9,194	-	-	-	13,011	22,205
Other Governmental Funds	-	-	-	-	-	25,773	25,773
Internal Service Fund-Workers' Compensation	5,460	14,235	6,370	4,615	8,125	2,730	41,535
Enterprise Fund-Sanitary Sewer	-	-	-	2,323	-	-	2,323
	\$ 5,460	\$ 23,429	\$ 12,105	\$ 6,938	\$ 8,125	\$ 45,686	\$ 101,743

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

**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of the 2013 taxes.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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2014 real property taxes were levied after October 1, 2014 on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35% of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35% of true value. 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$9.25 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2014 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 2,261,364,850
Public Utilities - Real	95,267,280
Total Assessed Value	\$ 2,356,632,130

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2014, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

**Wayne County, Ohio**  
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**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2014 consisted of taxes, accounts, intergovernmental grants and entitlements (“Due from other governments”), and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the financial statements follows:

<b>Governmental Activities:</b>	
Local government	\$ 631,262
Homestead and rollback	993,409
Gasoline and excise tax	1,147,854
Motor vehicle and gas tax	1,729,402
Tangible tax loss reimbursement	110,918
Casino	673,414
<u>Other grants, subsidies and reimbursements:</u>	
General Fund	183,508
Motor Vehicle And Gas Tax	14,348
County Board Of DD	200,798
Job And Family Services	220,233
Children Services Board	315,383
Bureau Of Support	76,718
Law Enforcement	2,497
Solid Waste District Litter Grant	1,000
Victim Witness Assistance	79,277
VAWA Investigative Enhancement	14,150
Forward Demolition Grant	14,588
Court Discretionary Program	98,746
Issue II	152,438
Internal service fund - Healthcare 2014 refund	31,063
Total	<u>\$ 6,691,006</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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2014

**NOTE 9 - OPERATING LEASES - LESSOR DISCLOSURE**

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

<u>Leased Asset</u>	<u>Asset Cost</u>	<u>Accumulated Depreciation</u>	<u>Carrying Value</u>
Administration building	\$ 284,772	\$ 207,390	\$ 77,382
McClure building	65,010	21,494	43,516
County courthouse	536,114	240,306	295,808
Corning building	209,693	93,683	116,010
Total	<u>\$ 1,095,589</u>	<u>\$ 562,873</u>	<u>\$ 532,716</u>

**NOTE 10 - CAPITAL ASSETS**

Capital assets for governmental activities for the year ended December 31, 2014 was as follows:

<b>Governmental Activities</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 5,254,646	\$ -	\$ (80,052)	\$ 5,174,594
Construction in progress	404,138	910,148	(426,742)	887,544
Total capital assets, not being depreciated:	5,658,784	910,148	(506,794)	6,062,138
Capital assets, being depreciated:				
Building and improvements	44,024,841	-	(570,800)	43,454,041
Equipment	13,418,740	859,044	(616,892)	13,660,892
Infrastructure	97,122,646	1,517,805	-	98,640,451
Total capital assets, being depreciated:	154,566,227	2,376,849	(1,187,692)	155,755,384
Less: accumulated depreciation				
Building and improvements	(23,230,608)	(994,006)	202,412	(24,022,202)
Equipment	(10,878,450)	(505,663)	599,263	(10,784,850)
Infrastructure	(46,274,653)	(3,029,694)	-	(49,304,347)
Total accumulated depreciation	(80,383,711)	(4,529,363)	801,675	(84,111,399)
Total capital assets being depreciated, net	74,182,516	(2,152,514)	(386,017)	71,643,985
Governmental activities capital assets, net	<u>\$ 79,841,300</u>	<u>\$ (1,242,366)</u>	<u>\$ (892,811)</u>	<u>\$ 77,706,123</u>

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

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 385,839
Judicial	336,782
Public Safety	259,372
Public Works	3,321,676
Health	2,130
Human Services	223,564
Total Depreciation Expense	<u>\$ 4,529,363</u>

Capital assets for business-type activities for the year ended December 31, 2014, was as follows:

<b>Business-Type Activities</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 648,082	\$ -	\$ -	\$ 648,082
Construction in progress	-	49,110	-	49,110
Total capital assets, not being depreciated:	<u>648,082</u>	<u>49,110</u>	<u>-</u>	<u>697,192</u>
Capital assets, being depreciated:				
Building and improvements	8,271,396	-	-	8,271,396
Equipment	196,465	-	(22,463)	174,002
Sewer mains	6,778,801	-	-	6,778,801
Total capital assets, being depreciated:	<u>15,246,662</u>	<u>-</u>	<u>(22,463)</u>	<u>15,224,199</u>
Less: accumulated depreciation				
Building and improvements	(1,547,094)	(201,148)	-	(1,748,242)
Equipment	(180,150)	(2,879)	22,463	(160,566)
Sewer mains	(1,232,668)	(165,239)	-	(1,397,907)
Total accumulated depreciation	<u>(2,959,912)</u>	<u>(369,266)</u>	<u>22,463</u>	<u>(3,306,715)</u>
Total capital assets being depreciated, net	<u>12,286,750</u>	<u>(369,266)</u>	<u>-</u>	<u>11,917,484</u>
Business-type activities capital assets, net	<u>\$ 12,934,832</u>	<u>\$ (320,156)</u>	<u>\$ -</u>	<u>\$ 12,614,676</u>

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
<b>Governmental Activities</b>					
General obligation bonds:					
2011 Refunding Bond (2-3.5%)					
2002 Improvement Bonds-10 years	\$ 6,600,000	\$ -	\$ (655,000)	\$ 5,945,000	\$ 670,000
Premium on refunding bond	88,987	-	(9,887)	79,100	-
Total general obligation bonds	6,688,987	-	(664,887)	6,024,100	670,000
OPWC loans:					
OPWC loan, 0.0%, Water Tower	65,000	-	(5,000)	60,000	5,000
OPWC loan, 0.0%, Bridge Replacement	92,583	-	(5,786)	86,797	5,787
Total OPWC loans	157,583	-	(10,786)	146,797	10,787
Other long-term obligations:					
Compensated absences*	2,531,856	1,039,952	(728,533)	2,843,275	769,071
Total governmental activities, long-term obligations	<u>\$ 9,378,426</u>	<u>\$ 1,039,952</u>	<u>\$ (1,404,206)</u>	<u>\$ 9,014,172</u>	<u>\$ 1,449,858</u>
<b>Business-Type Activities</b>					
Sewer bonds:					
2004 Sewer System Revenue Bonds, 4.375%	\$ 802,000	\$ -	\$ (13,000)	\$ 789,000	\$ 13,000
2005 Sanitary Sewer Improvement Bonds, 4.125%	1,679,900	-	(26,200)	1,653,700	27,300
Total sewer bonds	2,481,900	-	(39,200)	2,442,700	40,300
2011 Refunding Bond (2-3.5%)					
2002 Improvement Bonds - 10 years	185,000	-	(20,000)	165,000	20,000
USDA Loan - Batdorf Road (4.25%)	534,730	-	(11,000)	523,730	11,000
OPWC loan:					
Hillcrest WWTP, 0.0%	79,516	-	(4,298)	75,218	4,298
OWDA loans:					
Eastwood WWTP, 0.0%	1,073,011	-	(67,063)	1,005,948	67,063
Kidron WWTP, 0.0%	17,712	-	(1,107)	16,605	1,107
Total OWDA loans	1,090,723	-	(68,170)	1,022,553	68,170
Other long-term obligations:					
Compensated absences	42,917	2,752	(13,517)	32,152	9,495
Total business-type long- term obligations	<u>\$ 4,414,786</u>	<u>\$ 2,752</u>	<u>\$ (156,185)</u>	<u>\$ 4,261,353</u>	<u>\$ 153,263</u>
Total primary government long-term obligations	<u>\$ 13,793,212</u>	<u>\$ 1,042,704</u>	<u>\$ (1,560,391)</u>	<u>\$ 13,275,525</u>	<u>\$ 1,603,121</u>

\*Includes \$13,455 reported in the Internal Service Fund

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2014*

*Revenue Bonds:* Proceeds of the 2004 Sewer System Revenue Bonds were used for the purpose of paying the cost of constructing, installing and otherwise improving sanitary sewers, a pump station, and wastewater treatment plant and all necessary appurtenances thereto, together comprising the Burbank sewer project. These 2004 Sewer System Revenue Bonds were issued at an interest rate of 4.375% from the USDA and will mature in June 2044 and will be retired with user fee revenue of the sanitary sewer district fund.

The County issued the 2009 Sewer System Revenue Bonds in the amount of \$1,554,000 at interest rate of 4.25% and will mature in July 2049 and will be retired with user fee revenue of the sanitary sewer district fund. The proceeds are being used for the purpose of paying the cost to construct a new wastewater treatment plant and related sanitary sewers, lateral sewers and a pump stations and the construction and installation of gravity sewers to transport wastewater from the Eastwood allotment wastewater collection system. This bond was retired with a new loan from United States Department of Agriculture (USDA) in 2011, at an interest rate of 4.25% and will mature in March 2041.

*Sanitary Sewer Improvement Bonds:* In 2005, the County retired the \$1,860,000 Sanitary Sewer anticipation notes with the proceeds from the issuance of Sanitary Sewer improvement revenue bonds. The bonds issued in 2005 from the USDA, have an interest rate of 4.125% 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.

The County has pledged future net customer revenue to repay \$2,442,700 in sewer system bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer bonds were 62.7%. The total principal and interest remaining to be paid on all sewer bonds is \$4,394,767. Principal and interest paid for the current year and total net available revenues were \$143,583 and \$229,021, respectively.

*2011 Refunding Bond* - In May, 2011, the County issued \$8,265,000 in general obligation bonds (\$8,020,000 within governmental funds and \$245,000 within the enterprise funds), \$7,845,000 of which were issued to fully refund \$240,000 within enterprise funds and \$7,605,000 within governmental funds of outstanding general obligation bonds. The bonds were issued for a ten year period with final maturity at December 1, 2022. As of December 31, 2014, \$5,895,000 of these bonds is considered defeased.

These refunding bonds were issued with a premium of \$122,301, (\$118,648 within the governmental funds and \$3,653 in the enterprise fund) which is reported as an increase to bonds payable. The governmental premium is being amortized as interest expenses over the life of the bonds using the straight-line method; the amortization for December 31, 2014 was \$9,887. The premium on these refunded bonds in the enterprise fund were insignificant amounts that were not amortized. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$355,319. This difference reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding; is being amortized as interest expense over the life of the bonds using the straight line method. The amortization of this difference for 2014 was \$29,610. The issuance resulted in an economic gain of \$540,675.

**Wayne County, Ohio**  
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*For the Year Ended December 31, 2014*

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

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

Each employee of the County with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 240 hours upon retirement from the County. Each employee of the County Board of Developmental Disabilities with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 420 hours upon retirement from the County.

At December 31, 2014, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,053,457 and vested benefits for sick leave totaled \$789,818. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net position within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$26,632 and \$5,520 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net position. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net position. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

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

The OPWC loan (combined with local funds) financed a bridge replacement project. The retirement of this 0.0% interest loan will be made by the debt service fund with bi-annual payments of \$2,893. This loan is scheduled to mature on January 1, 2030.

The OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation. The retirement of this 0% interest loan will be made by the sanitary sewer fund with bi-annual payments of \$2,149. This loan is scheduled to mature January 1, 2032.

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

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

*Future Debt Service Requirements:* The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2014, are as follows:

Governmental Activities

Year Ended	G.O. Bonds		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 670,000	\$ 181,650	\$ 10,787	\$ -	\$ 680,787	\$ 181,650
2016	685,000	166,575	10,787	-	695,787	166,575
2017	705,000	149,450	10,787	-	715,787	149,450
2018	725,000	130,944	10,787	-	735,787	130,944
2019	750,000	101,943	10,787	-	760,787	101,943
2020-2024	2,410,000	163,894	53,930	-	2,463,930	163,894
2025-2029	-	-	38,932	-	38,932	-
	<u>\$ 5,945,000</u>	<u>\$ 894,456</u>	<u>\$ 146,797</u>	<u>\$ -</u>	<u>\$ 6,091,797</u>	<u>\$ 894,456</u>

Business Type Activities

Year Ended	Sewer Bonds		OWDA		USDA	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 40,300	\$ 102,733	\$ 68,170	\$ -	\$ 11,000	\$ 21,791
2016	42,200	101,039	68,170	-	12,000	21,281
2017	43,500	99,263	68,170	-	12,000	20,771
2018	45,800	97,434	68,170	-	13,000	20,219
2019	48,000	95,507	68,170	-	13,000	19,666
2020-2024	269,900	445,684	340,850	-	74,000	89,108
2025-2029	331,600	383,924	340,853	-	92,000	71,174
2030-2034	407,200	308,040	-	-	113,000	48,947
2035-2039	501,100	214,784	-	-	138,000	22,001
2040-2044	619,500	99,798	-	-	45,730	626
2045	93,600	3,861	-	-	-	-
	<u>\$ 2,442,700</u>	<u>\$ 1,952,067</u>	<u>\$ 1,022,553</u>	<u>\$ -</u>	<u>\$ 523,730</u>	<u>\$ 335,584</u>

Year Ended	Refunding Bond		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 20,000	\$ 5,025	\$ 4,298	\$ -	\$ 143,768	\$ 129,549
2016	20,000	4,575	4,298	-	146,668	126,895
2017	20,000	4,075	4,298	-	147,968	124,109
2018	20,000	3,550	4,298	-	151,268	121,203
2019	20,000	2,750	4,298	-	153,468	117,923
2020-2024	65,000	4,550	21,490	-	771,240	539,342
2025-2029	-	-	21,490	-	785,943	455,098
2030-2034	-	-	10,748	-	530,948	356,987
2035-2039	-	-	-	-	639,100	236,785
2040-2044	-	-	-	-	665,230	100,424
2045	-	-	-	-	93,600	3,861
	<u>\$ 165,000</u>	<u>\$ 24,525</u>	<u>\$ 75,218</u>	<u>\$ -</u>	<u>\$ 4,229,201</u>	<u>\$ 2,312,176</u>

**Wayne County, Ohio**  
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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.

**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, \$2,000,000 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

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

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

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

An excess coverage insurance policy covers individual claims in excess of \$225,000 up to a maximum of \$5,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$519,203 reported in the health care internal service fund at December 31, 2014, is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims. Claim payments typically run two to four months subsequent to the date incurred.

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family coverage range from \$594.01 to \$1,327.77. Changes in the fund’s liability amount in 2014 and 2013 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2014	\$ 346,600	\$ 7,943,623	\$ (7,771,020)	\$ 519,203
2013	963,750	6,711,680	(7,328,830)	346,600

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

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

The County contracts with Sedgwick CMS for third party administrative services. Sedgwick CMS handles all claim payments and invoice verification as well as all claim hearings. The County contracts with Midwest Employers Casualty Company for our stop loss insurance on workers compensation claims. The County’s stop loss insurance becomes effective once a claim exceeds \$500,000 in spending. Changes in the fund’s liability amount in 2014 and 2013 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2014	\$ 13,033	\$ 21,420	\$ (27,268)	\$ 7,185
2013	16,978	6,229	(10,174)	13,033

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

**A. Ohio Public Employees Retirement System**

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% 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. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension 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. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 1-800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan.

**Wayne County, Ohio**  
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For the year ended December 31, 2014, members in state and local classifications contributed 10.0% of covered payroll while public safety and law enforcement members contributed 12.0% and 13.0%, respectively.

The County's 2014 contribution rate was 14.0%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1% of covered payroll. The portion of employer contributions used to fund pension benefits is net of postemployment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 2.0% during calendar year 2014. The portion of employer contributions allocated to health care for members in the Combined Plan was 2.0% during calendar year 2014.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012, were \$3,768,358, \$3,721,296, and \$2,864,261, respectively. For 2014, 96% has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

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

Plan Description - The County participates in the State Teachers Retirement System of Ohio ("STRS Ohio"), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a publicly-available, stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371, by calling (888) 227-7877, or by visiting the STRS Ohio website 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 a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. 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. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

**Wayne County, Ohio**  
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A DB or Combined Plan member with five or more years of 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.

Funding Policy - For fiscal year 2014, plan members were required to contribute 11% of their annual covered salaries. The County was required to contribute 14%; 13% was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 11% for members and 14% for employer contributions. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2014, 2013 and 2012 were \$86,844, \$77,633 and \$117,428, respectively; 96% has been contributed for 2014 and 100% for 2013 and 2012. The unpaid contribution for 2014 is recorded as a liability. Contributions to the DC and Combined Plans for fiscal year 2014 were \$93,510 made by the County and \$73,473 made by the plan members.

**NOTE 14 - POSTEMPLOYMENT BENEFITS**

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

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan, which includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45. OPERS' eligibility requirements for post-employment health care coverage changed for those retiring on and after January 1, 2015. Please see the Plan Statement in the 2013 stand-alone financial report referred to below.

The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

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OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 1-800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer’s contribution OPERS is set aside for the funding of post-retirement health care coverage.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed at a rate of 14.0% of covered payroll, and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS’ Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan and Combined Plan was 2.0% during calendar year 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2.0% for both plans, as recommended by OPERS’ actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and coverage selected.

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$289,874, \$286,254 and \$1,145,704, respectively. For 2014, 96% has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4% of the employer contributions toward the health care fund after the end of the transition period.

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

Plan Description - The County contributes to the cost sharing, multiple-employer defined benefit Health Plan (the “Plan”) administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians’ fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the financial report of STRS. Interested parties can view the most recent Comprehensive Annual Financial Report by visiting [www.strsoh.org](http://www.strsoh.org) or by requesting a copy by calling toll-free (888) 227-7877.

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Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2014, STRS Ohio allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for years ended December 31, 2014, 2013, and 2012 were \$6,680, \$5,972, and \$9,032, respectively; 96% has been contributed for 2014 and 100% for 2013 and 2012.

**NOTE 15 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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

**Wayne County, Ohio**  
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	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board
GAAP Basis (as reported)	\$ 606,375	\$ (205,618)	\$ (2,011,973)	\$ 533,315	\$ 328,646	\$ (18,852)
Adjustments:						
Revenue accruals	(103,968)	(30,570)	141,055	(207,177)	(142,864)	26,215
Expenditure accruals	136,342	(78,710)	776,709	(12,896)	25,680	114,786
Funds budgeted elsewhere	(95,754)	-	-	-	-	-
Encumbrances	(796,760)	(677,628)	(611,893)	(397,430)	(278,051)	(496,229)
Budget Basis	<u>\$ (253,765)</u>	<u>\$ (992,526)</u>	<u>\$ (1,706,102)</u>	<u>\$ (84,188)</u>	<u>\$ (66,589)</u>	<u>\$ (374,080)</u>

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

**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.

**B. Litigation**

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

**C. Encumbrances**

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

Fund	Amount
General	\$ 592,149
Motor Vehicle and Gas Tax	585,082
Job and Family Services	288,394
Wayne County Care Center	235,060
Children Services Board	190,243
Other Governmental	1,722,937
	<u>\$ 3,613,865</u>

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**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, 2014, the County's contributions totaled \$4,290,562.

**NOTE 18 - LANDFILL**

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

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

The County has established a commitment for landfill contingencies, which has been included in the general fund for CAFR presentation only, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2014, the balance of the commitment for landfill contingencies was \$400,000. The general fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement for 30 years subsequent to the final closure date.

**NOTE 19 - FUND DEFICITS**

As of December 31, 2014, the following had deficit fund balances. These deficits were caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

Nonmajor Capital Project Funds:

Federal Bridge Project	\$ 32,994
Airport Improvements	<u>59,568</u>
	<u><u>\$ 92,562</u></u>

**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.

### ***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.

### ***Child Enforcement Agency***

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

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

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

### ***Ditch Maintenance***

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

### ***Law Enforcement***

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

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

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

### ***Indigent Drivers Alcohol Treatment***

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

### ***Probation Services***

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

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

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

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

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

## Nonmajor Special Revenue Funds

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

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

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

<i>Pilot Probation Grant</i>	<i>Department of Justice Special Projects</i>	<i>VAWA Investigative Enhancement</i>
<i>CHIP Program</i>	<i>Juvenile Probation Services</i>	<i>USDA Rural Business Enterprise</i>
<i>Court Computerization</i>	<i>Law Enforcement Training</i>	<i>Foreclosure Management</i>
<i>Victim Witness Assistance Program</i>	<i>Law Library</i>	<i>Marriage License Fees</i>
<i>Home Arrest Grant</i>	<i>Pre-Trial Diversion Program</i>	<i>Indigent Interlock and Alcohol Monitoring</i>
<i>VOCA Grant</i>	<i>Deputy Registrar</i>	<i>Forward Demolition Grant</i>
<i>Mediation Services</i>	<i>E 911 System EMA</i>	<i>Court Discretionary Program</i>
<i>Municipal Court Probation</i>		

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

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

## Nonmajor Debt Service Fund

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

## Nonmajor Capital Projects Funds

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

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

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

### ***OPWC***

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

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

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

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

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

### ***Airport Improvement***

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

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 4,331,479	\$ 668,658	\$ 6,362,567	\$ 11,362,704
Cash and Investments:				
In Segregated Accounts	8,817	-	-	8,817
Receivables:				
Accounts	103,816	-	1,009	104,825
Due from Other Funds	25,773	-	-	25,773
Due from Other Governments	286,976	-	152,438	439,414
Materials and Supplies Inventory	9,755	-	-	9,755
Loans Receivable	191,305	-	-	191,305
Prepaid Items	6,190	-	6,707	12,897
<i>Total Assets</i>	<u>\$ 4,964,111</u>	<u>\$ 668,658</u>	<u>\$ 6,522,721</u>	<u>\$ 12,155,490</u>
<b>Liabilities</b>				
Accounts Payable	\$ 129,466	\$ -	\$ 3,446	\$ 132,912
Contracts Payable	-	-	336,027	336,027
Accrued Wages and Benefits	115,049	-	-	115,049
Matured Compensated Absences Payable	373	-	-	373
Due to Other Governments	43,466	-	-	43,466
Due to Other Funds	45,686	-	-	45,686
<i>Total Liabilities</i>	<u>334,040</u>	<u>-</u>	<u>339,473</u>	<u>673,513</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	153,262	-	133,641	286,903
<i>Total Deferred Inflows of Resources</i>	<u>153,262</u>	<u>-</u>	<u>133,641</u>	<u>286,903</u>
<b>Fund Balances</b>				
Nonspendable	15,945	-	6,707	22,652
Restricted	4,460,864	-	1,259,374	5,720,238
Committed	-	668,658	257,568	926,226
Assigned	-	-	4,618,520	4,618,520
Unassigned	-	-	(92,562)	(92,562)
<i>Total Fund Balances</i>	<u>4,476,809</u>	<u>668,658</u>	<u>6,049,607</u>	<u>11,195,074</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 4,964,111</u>	<u>\$ 668,658</u>	<u>\$ 6,522,721</u>	<u>\$ 12,155,490</u>

**Wayne County, Ohio**

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

*Nonmajor Governmental Funds*

*For the Year Ended December 31, 2014*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Charges for Services	\$ 2,484,513	\$ -	\$ 53,264	\$ 2,537,777
Licenses and Permits	577,956	-	-	577,956
Fines and Forfeitures	612,070	-	-	612,070
Intergovernmental	2,431,266	-	2,475,285	4,906,551
Special Assessments	1,707	-	-	1,707
Interest	9,453	-	-	9,453
Rent	-	-	196,300	196,300
Other	211,029	5,000	220,331	436,360
<i>Total Revenues</i>	<u>6,327,994</u>	<u>5,000</u>	<u>2,945,180</u>	<u>9,278,174</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,967,682	-	-	1,967,682
Judicial	749,148	-	-	749,148
Public Safety	2,097,628	-	-	2,097,628
Public Works	73,830	-	-	73,830
Health	292,792	-	-	292,792
Human Services	1,300,661	-	-	1,300,661
Economic Development and Assistance	314,824	-	-	314,824
Capital Outlay	-	-	3,447,344	3,447,344
Debt Service:				
Principal Retirement	-	665,786	-	665,786
Interest and Fiscal Charges	-	194,750	-	194,750
<i>Total Expenditures</i>	<u>6,796,565</u>	<u>860,536</u>	<u>3,447,344</u>	<u>11,104,445</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(468,571)	(855,536)	(502,164)	(1,826,271)
<b>Other Financing Sources (Uses)</b>				
Transfers In	6,460	855,536	988,970	1,850,966
<i>Total Other Financing Sources (Uses)</i>	<u>6,460</u>	<u>855,536</u>	<u>988,970</u>	<u>1,850,966</u>
<i>Net Change in Fund Balances</i>	(462,111)	-	486,806	24,695
<i>Fund Balances Beginning of Year</i>	4,934,580	668,658	5,562,801	11,166,039
<i>Increase (Decrease) in Consumable for Inventory</i>	4,340	-	-	4,340
<i>Fund Balances End of Year</i>	<u>\$ 4,476,809</u>	<u>\$ 668,658</u>	<u>\$ 6,049,607</u>	<u>\$ 11,195,074</u>

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2014

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 215,385	\$ 525,023	\$ 64,558	\$ 1
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 215,385</u>	<u>\$ 525,023</u>	<u>\$ 64,558</u>	<u>\$ 1</u>
<b>Liabilities</b>				
Accounts Payable	\$ 950	\$ 4,747	\$ 1,192	\$ -
Accrued Wages and Benefits	3,855	25,490	-	-
Matured Compensated Absences Payable	-	-	-	-
Due to Other Governments	838	9,058	-	-
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>5,643</u>	<u>39,295</u>	<u>1,192</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	209,742	485,728	63,366	1
<i>Total Fund Balances (Deficit)</i>	<u>209,742</u>	<u>485,728</u>	<u>63,366</u>	<u>1</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 215,385</u>	<u>\$ 525,023</u>	<u>\$ 64,558</u>	<u>\$ 1</u>

<u>Dog and Kennel</u>	<u>Hazardous Materials</u>	<u>Child Enforcement Agency</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Law Enforcement</u>
\$ 386,825	\$ 27,891	\$ 591,836	\$ 156,782	\$ 36,462	\$ 54,270
-	-	8,195	-	-	622
200	-	36,219	-	-	-
-	25,773	-	-	-	-
-	-	76,718	-	-	2,497
-	-	9,755	-	-	-
-	-	-	191,305	-	-
-	674	-	-	-	-
<u>\$ 387,025</u>	<u>\$ 54,338</u>	<u>\$ 722,723</u>	<u>\$ 348,087</u>	<u>\$ 36,462</u>	<u>\$ 57,389</u>
\$ 1,900	\$ -	\$ -	\$ 2,638	\$ -	\$ -
2,452	521	39,396	-	-	-
-	-	373	-	-	-
1,190	64	14,456	-	-	-
-	-	6,903	-	-	-
<u>5,542</u>	<u>585</u>	<u>61,128</u>	<u>2,638</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	674	9,755	-	-	-
<u>381,483</u>	<u>53,079</u>	<u>651,840</u>	<u>345,449</u>	<u>36,462</u>	<u>57,389</u>
<u>381,483</u>	<u>53,753</u>	<u>661,595</u>	<u>345,449</u>	<u>36,462</u>	<u>57,389</u>
<u>\$ 387,025</u>	<u>\$ 54,338</u>	<u>\$ 722,723</u>	<u>\$ 348,087</u>	<u>\$ 36,462</u>	<u>\$ 57,389</u>

(Continued)

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2014

	Enforcement and Education	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 8,134	\$ 30,048	\$ 140,273	\$ 268,993
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	4	1,757	1,410	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 8,138</u>	<u>\$ 31,805</u>	<u>\$ 141,683</u>	<u>\$ 268,993</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ 2,259	\$ 36,504
Accrued Wages and Benefits	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Other Funds	-	-	-	13,010
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>2,259</u>	<u>49,514</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	8,138	31,805	139,424	219,479
<i>Total Fund Balances (Deficit)</i>	<u>8,138</u>	<u>31,805</u>	<u>139,424</u>	<u>219,479</u>
<i>Total Liabilities, Deferred Inflows of     Resources and Fund Balances</i>	<u>\$ 8,138</u>	<u>\$ 31,805</u>	<u>\$ 141,683</u>	<u>\$ 268,993</u>

<u>Solid Waste District Litter Grant</u>	<u>Local Emergency Planning</u>	<u>Pilot Probation Grant</u>	<u>CHIP Program</u>	<u>Court Computerization</u>	<u>Victim Witness Assistance Program</u>
\$ 29,636	\$ 27,873	\$ 49,374	\$ -	\$ 35,699	\$ 19,363
-	-	-	-	-	-
-	-	-	-	17,053	-
1,000	-	-	-	-	79,277
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 30,636</u>	<u>\$ 27,873</u>	<u>\$ 49,374</u>	<u>\$ -</u>	<u>\$ 52,752</u>	<u>\$ 98,640</u>
\$ 220	\$ -	\$ 2,768	\$ -	\$ 18,076	\$ -
2,399	-	7,467	-	2,215	4,358
-	-	-	-	-	-
466	-	1,148	-	810	1,609
-	25,773	-	-	-	-
<u>3,085</u>	<u>25,773</u>	<u>11,383</u>	<u>-</u>	<u>21,101</u>	<u>5,967</u>
1,000	-	-	-	-	63,477
<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,477</u>
-	-	-	-	-	-
26,551	2,100	37,991	-	31,651	29,196
<u>26,551</u>	<u>2,100</u>	<u>37,991</u>	<u>-</u>	<u>31,651</u>	<u>29,196</u>
<u>\$ 30,636</u>	<u>\$ 27,873</u>	<u>\$ 49,374</u>	<u>\$ -</u>	<u>\$ 52,752</u>	<u>\$ 98,640</u>

(Continued)

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2014

	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 12,311	\$ 8,149	\$ 39,620	\$ 97,664
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	14,282	20,993
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 12,311</u>	<u>\$ 8,149</u>	<u>\$ 53,902</u>	<u>\$ 118,657</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 2,104	\$ 2,259	\$ 1,972
Accrued Wages and Benefits	3,118	-	6,268	5,140
Matured Compensated Absences Payable	-	-	-	-
Due to Other Governments	8,076	-	963	792
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>11,194</u>	<u>2,104</u>	<u>9,490</u>	<u>7,904</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	1,117	6,045	44,412	110,753
<i>Total Fund Balances (Deficit)</i>	<u>1,117</u>	<u>6,045</u>	<u>44,412</u>	<u>110,753</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 12,311</u>	<u>\$ 8,149</u>	<u>\$ 53,902</u>	<u>\$ 118,657</u>

Department of Justice Special Projects	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program	Deputy Registrar
\$ -	\$ 17,188	\$ 2,085	\$ 302,556	\$ 19,247	\$ 86,698
-	-	-	-	-	-
-	-	-	6,308	388	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 17,188</u>	<u>\$ 2,085</u>	<u>\$ 308,864</u>	<u>\$ 19,635</u>	<u>\$ 86,698</u>
\$ -	\$ -	\$ -	\$ 22,836	\$ -	\$ -
-	-	-	865	221	9,865
-	-	-	-	-	-
-	-	-	133	26	3,636
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>23,834</u>	<u>247</u>	<u>13,501</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	17,188	2,085	285,030	19,388	73,197
-	17,188	2,085	285,030	19,388	73,197
<u>\$ -</u>	<u>\$ 17,188</u>	<u>\$ 2,085</u>	<u>\$ 308,864</u>	<u>\$ 19,635</u>	<u>\$ 86,698</u>

(Continued)

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2014

	E 911 System EMA	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 947,264	\$ -	\$ -	\$ 58,516
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	2,200
Due from Other Funds	-	-	-	-
Due from Other Governments	-	14,150	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	5,516	-	-	-
<i>Total Assets</i>	<u>\$ 952,780</u>	<u>\$ 14,150</u>	<u>\$ -</u>	<u>\$ 60,716</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits	824	-	-	595
Matured Compensated Absences Payable	-	-	-	-
Due to Other Governments	127	-	-	74
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>951</u>	<u>-</u>	<u>-</u>	<u>669</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	-	14,150	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>14,150</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	5,516	-	-	-
Restricted	946,313	-	-	60,047
<i>Total Fund Balances (Deficit)</i>	<u>951,829</u>	<u>-</u>	<u>-</u>	<u>60,047</u>
<i>Total Liabilities, Deferred Inflows of     Resources and Fund Balances</i>	<u>\$ 952,780</u>	<u>\$ 14,150</u>	<u>\$ -</u>	<u>\$ 60,716</u>

<u>Marriage License Fees</u>	<u>Indigent Interlock and Alcohol Monitoring</u>	<u>Forward Demolition Grant</u>	<u>Court Discretionary Program</u>	<u>Totals</u>
\$ 12,155	\$ 59,565	\$ -	\$ 35	\$ 4,331,479
-	-	-	-	8,817
586	2,416	-	-	103,816
-	-	-	-	25,773
-	-	14,588	98,746	286,976
-	-	-	-	9,755
-	-	-	-	191,305
-	-	-	-	6,190
<u>\$ 12,741</u>	<u>\$ 61,981</u>	<u>\$ 14,588</u>	<u>\$ 98,781</u>	<u>\$ 4,964,111</u>
\$ -	\$ 4,930	\$ -	\$ 24,111	\$ 129,466
-	-	-	-	115,049
-	-	-	-	373
-	-	-	-	43,466
-	-	-	-	45,686
<u>-</u>	<u>4,930</u>	<u>-</u>	<u>24,111</u>	<u>334,040</u>
-	-	-	74,635	153,262
-	-	-	74,635	153,262
-	-	-	-	15,945
12,741	57,051	14,588	35	4,460,864
<u>12,741</u>	<u>57,051</u>	<u>14,588</u>	<u>35</u>	<u>4,476,809</u>
<u>\$ 12,741</u>	<u>\$ 61,981</u>	<u>\$ 14,588</u>	<u>\$ 98,781</u>	<u>\$ 4,964,111</u>

**Wayne County, Ohio**

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

*Nonmajor Special Revenue Funds*

*For the Year Ended December 31, 2014*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant
<b>Revenues</b>				
Charges for Services	\$ 157,632	\$ 1,237,605	\$ 12,810	\$ -
Licenses and Permits	-	145	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	3,269	9,136	-	-
<i>Total Revenues</i>	<u>160,901</u>	<u>1,246,886</u>	<u>12,810</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	171,467	1,378,054	-	-
Judicial	-	-	10,691	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>171,467</u>	<u>1,378,054</u>	<u>10,691</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(10,566)	(131,168)	2,119	-
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(10,566)	(131,168)	2,119	-
<i>Fund Balances (Deficit) Beginning of of Year</i>	220,308	616,896	61,247	1
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 209,742</u>	<u>\$ 485,728</u>	<u>\$ 63,366</u>	<u>\$ 1</u>

Dog and Kennel	Hazardous Materials	Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement
\$ 182	\$ 509	\$ 312,681	\$ -	\$ -	\$ -
248,804	-	-	-	-	-
1,470	-	-	-	-	40,251
-	19,025	1,042,537	222,019	-	20,961
-	-	-	-	1,707	-
-	-	-	9,453	-	-
16,172	49,875	123,838	-	-	622
<u>266,628</u>	<u>69,409</u>	<u>1,479,056</u>	<u>231,472</u>	<u>1,707</u>	<u>61,834</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	19,025	-	-	-	43,061
-	-	-	-	-	-
265,984	26,808	-	-	-	-
-	-	1,300,661	-	-	-
-	-	-	254,805	-	-
<u>265,984</u>	<u>45,833</u>	<u>1,300,661</u>	<u>254,805</u>	<u>-</u>	<u>43,061</u>
644	23,576	178,395	(23,333)	1,707	18,773
-	-	-	-	-	-
-	-	-	-	-	-
644	23,576	178,395	(23,333)	1,707	18,773
380,839	30,177	478,860	368,782	34,755	38,616
-	-	4,340	-	-	-
<u>\$ 381,483</u>	<u>\$ 53,753</u>	<u>\$ 661,595</u>	<u>\$ 345,449</u>	<u>\$ 36,462</u>	<u>\$ 57,389</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, 2014*

	Enforcement and Education	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody
<b>Revenues</b>				
Charges for Services	\$ -	\$ 250	\$ 47,963	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	3,336	47,025	1,376	-
Intergovernmental	-	-	-	377,559
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>3,336</u>	<u>47,275</u>	<u>49,339</u>	<u>377,559</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	77,414	71,215	354,254
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>77,414</u>	<u>71,215</u>	<u>354,254</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	3,336	(30,139)	(21,876)	23,305
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	3,336	(30,139)	(21,876)	23,305
<i>Fund Balances (Deficit) Beginning of of Year</i>	4,802	61,944	161,300	196,174
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 8,138</u>	<u>\$ 31,805</u>	<u>\$ 139,424</u>	<u>\$ 219,479</u>

Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant	CHIP Program	Court Computerization	Victim Witness Assistance Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	262,311	-
84,000	27,773	189,414	-	-	94,676
-	-	-	-	-	-
-	-	-	-	-	-
<u>84,000</u>	<u>27,773</u>	<u>189,414</u>	<u>-</u>	<u>262,311</u>	<u>94,676</u>
-	-	-	-	-	-
-	-	-	-	420,514	-
73,830	51,775	255,354	-	-	118,922
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	60,000	-	-
<u>73,830</u>	<u>51,775</u>	<u>255,354</u>	<u>60,000</u>	<u>420,514</u>	<u>118,922</u>
10,170	(24,002)	(65,940)	(60,000)	(158,203)	(24,246)
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10,170	(24,002)	(65,940)	(60,000)	(158,203)	(24,246)
16,381	26,102	103,931	60,000	189,854	53,442
-	-	-	-	-	-
<u>\$ 26,551</u>	<u>\$ 2,100</u>	<u>\$ 37,991</u>	<u>\$ -</u>	<u>\$ 31,651</u>	<u>\$ 29,196</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, 2014*

	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ 155,499	\$ 258,260
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	106,678	17,975	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>106,678</u>	<u>17,975</u>	<u>155,499</u>	<u>258,260</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	159,251	26,035	260,963	210,188
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>159,251</u>	<u>26,035</u>	<u>260,963</u>	<u>210,188</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(52,573)	(8,060)	(105,464)	48,072
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	6,460	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>6,460</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(52,573)	(1,600)	(105,464)	48,072
<i>Fund Balances (Deficit) Beginning of of Year</i>	53,690	7,645	149,876	62,681
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 1,117</u>	<u>\$ 6,045</u>	<u>\$ 44,412</u>	<u>\$ 110,753</u>

Department of Justice Special Projects	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program	Deputy Registrar
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	329,007
-	5,370	-	213,582	8,149	-
55,078	-	-	-	-	-
-	-	-	-	-	-
-	-	-	376	-	7,741
<u>55,078</u>	<u>5,370</u>	<u>-</u>	<u>213,958</u>	<u>8,149</u>	<u>336,748</u>
-	-	-	-	-	418,161
-	-	-	192,963	-	-
55,078	1,901	798	-	6,951	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>55,078</u>	<u>1,901</u>	<u>798</u>	<u>192,963</u>	<u>6,951</u>	<u>418,161</u>
-	3,469	(798)	20,995	1,198	(81,413)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	3,469	(798)	20,995	1,198	(81,413)
-	13,719	2,883	264,035	18,190	154,610
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 17,188</u>	<u>\$ 2,085</u>	<u>\$ 285,030</u>	<u>\$ 19,388</u>	<u>\$ 73,197</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, 2014*

	E 911 System EMA	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management
<b>Revenues</b>				
Charges for Services	\$ 261,430	\$ -	\$ -	\$ 18,772
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	59,415	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>261,430</u>	<u>59,415</u>	<u>-</u>	<u>18,772</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	13,392
Public Safety	292,627	59,415	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	19	-
<i>Total Expenditures</i>	<u>292,627</u>	<u>59,415</u>	<u>19</u>	<u>13,392</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(31,197)	-	(19)	5,380
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(31,197)	-	(19)	5,380
<i>Fund Balances (Deficit) Beginning of of Year</i>	983,026	-	19	54,667
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 951,829</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,047</u>

Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Forward Demolition Grant	Court Discretionary Program	Totals
\$ 20,920	\$ -	\$ -	\$ -	\$ 2,484,513
-	-	-	-	577,956
-	29,200	-	-	612,070
-	-	44,434	69,722	2,431,266
-	-	-	-	1,707
-	-	-	-	9,453
-	-	-	-	211,029
<u>20,920</u>	<u>29,200</u>	<u>44,434</u>	<u>69,722</u>	<u>6,327,994</u>
-	-	-	-	1,967,682
-	4,930	30,471	76,187	749,148
8,838	24,563	-	-	2,097,628
-	-	-	-	73,830
-	-	-	-	292,792
-	-	-	-	1,300,661
-	-	-	-	314,824
<u>8,838</u>	<u>29,493</u>	<u>30,471</u>	<u>76,187</u>	<u>6,796,565</u>
12,082	(293)	13,963	(6,465)	(468,571)
-	-	-	-	6,460
-	-	-	-	6,460
12,082	(293)	13,963	(6,465)	(462,111)
659	57,344	625	6,500	4,934,580
-	-	-	-	4,340
<u>\$ 12,741</u>	<u>\$ 57,051</u>	<u>\$ 14,588</u>	<u>\$ 35</u>	<u>\$ 4,476,809</u>

Wayne County, Ohio  
 Combining Balance Sheet  
 Nonmajor Capital Projects Funds  
 December 31, 2014

	County Building Construction	OPWC	Justice Center Communications
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 6,306,425	\$ 28,517	\$ 26,521
Receivables:			
Accounts	1,009	-	-
Due from Other Governments	-	152,438	-
Prepaid Items	-	-	6,707
<i>Total Assets</i>	<u>\$ 6,307,434</u>	<u>\$ 180,955</u>	<u>\$ 33,228</u>
<b>Liabilities</b>			
Accounts Payable	\$ 3,446	\$ -	\$ -
Contracts Payable	214,633	27,728	-
<i>Total Liabilities</i>	<u>218,079</u>	<u>27,728</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	-	133,641	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>133,641</u>	<u>-</u>
<b>Fund Balances</b>			
Nonspendable	-	-	6,707
Restricted	1,239,788	19,586	-
Committed	231,047	-	26,521
Assigned	4,618,520	-	-
Unassigned	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>6,089,355</u>	<u>19,586</u>	<u>33,228</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 6,307,434</u>	<u>\$ 180,955</u>	<u>\$ 33,228</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ 1,104	\$ 6,362,567
-	-	1,009
-	-	152,438
-	-	6,707
<u>\$ -</u>	<u>\$ 1,104</u>	<u>\$ 6,522,721</u>
\$ -	\$ -	\$ 3,446
32,994	60,672	336,027
<u>32,994</u>	<u>60,672</u>	<u>339,473</u>
-	-	133,641
<u>-</u>	<u>-</u>	<u>133,641</u>
-	-	6,707
-	-	1,259,374
-	-	257,568
-	-	4,618,520
(32,994)	(59,568)	(92,562)
<u>(32,994)</u>	<u>(59,568)</u>	<u>6,049,607</u>
<u>\$ -</u>	<u>\$ 1,104</u>	<u>\$ 6,522,721</u>

**Wayne County, Ohio***Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Capital Projects Funds**For the Year Ended December 31, 2014*

	County Building Construction	OPWC	Justice Center Communications
<b>Revenues</b>			
Charges for Services	\$ 14,046	\$ -	\$ 39,218
Intergovernmental	716,378	831,555	-
Rent	196,300	-	-
Other	220,331	-	-
<i>Total Revenues</i>	<u>1,147,055</u>	<u>831,555</u>	<u>39,218</u>
<b>Expenditures</b>			
Capital Outlay	1,656,142	840,939	30,096
<i>Total Expenditures</i>	<u>1,656,142</u>	<u>840,939</u>	<u>30,096</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(509,087)	(9,384)	9,122
<b>Other Financing Sources</b>			
Transfers In	960,000	28,970	-
<i>Net Change in Fund Balances</i>	450,913	19,586	9,122
<i>Fund Balances Beginning of Year</i>	5,638,442	-	24,106
<i>Fund Balances End of Year (Deficit)</i>	<u>\$ 6,089,355</u>	<u>\$ 19,586</u>	<u>\$ 33,228</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ -	\$ 53,264
827,901	99,451	2,475,285
-	-	196,300
-	-	220,331
<u>827,901</u>	<u>99,451</u>	<u>2,945,180</u>
743,634	176,533	3,447,344
<u>743,634</u>	<u>176,533</u>	<u>3,447,344</u>
84,267	(77,082)	(502,164)
-	-	988,970
84,267	(77,082)	486,806
(117,261)	17,514	5,562,801
<u>\$ (32,994)</u>	<u>\$ (59,568)</u>	<u>\$ 6,049,607</u>

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,715,000	\$ 3,881,130	\$ 166,130
Permissive Sales Taxes	9,400,000	10,268,286	868,286
Charges for Services	3,588,807	3,638,509	49,702
Licenses and Permits	151,000	159,676	8,676
Fines and Forfeitures	307,000	314,780	7,780
Intergovernmental	2,963,500	3,574,484	610,984
Interest	200,000	251,819	51,819
Rent	80,000	110,642	30,642
Contributions and Donations	-	2,540	2,540
Other	498,538	779,653	281,115
<i>Total Revenues</i>	<u>20,903,845</u>	<u>22,981,519</u>	<u>2,077,674</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	607,887	576,129	31,758
Materials and Supplies	100	-	100
Other	209,576	204,833	4,743
Total Commissioners Office	<u>817,563</u>	<u>780,962</u>	<u>36,601</u>
Microfilm			
Personal Services	256,480	236,231	20,249
Materials and Supplies	17,906	17,188	718
Contractual Services	8,166	7,622	544
Other	100	84	16
Total Microfilm	<u>282,652</u>	<u>261,125</u>	<u>21,527</u>
Auditor's Office			
Personal Services	406,522	406,013	509
Materials and Supplies	36,300	36,300	-
Contractual Services	3,143	3,141	2
Other	24,044	23,942	102
Total Auditor's Office	<u>470,009</u>	<u>469,396</u>	<u>613</u>
Treasurer			
Personal Services	145,733	142,051	3,682
Materials and Supplies	21,760	21,760	-
Contractual Services	39,000	38,998	2
Other	28,451	7,778	20,673
Total Treasurer	<u>234,944</u>	<u>210,587</u>	<u>24,357</u>
Prosecutor			
Personal Services	953,237	897,585	55,652
Contractual Services	45,600	45,600	-
Other	60,252	60,252	-
Total Prosecutor	<u>1,059,089</u>	<u>1,003,437</u>	<u>55,652</u>
Data Processing			
Personal Services	86,820	86,092	728
Materials and Supplies	1,053	1,053	-
Contractual Services	70,151	70,123	28
Other	6,867	6,867	-
Total Data Processing	<u>164,891</u>	<u>164,135</u>	<u>756</u>
Planning Commission			
Personal Services	163,290	140,278	23,012
Other	100,300	100,050	250
Total Planning Commission	<u>263,590</u>	<u>240,328</u>	<u>23,262</u>

(continued)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	431,804	425,489	6,315
Materials and Supplies	6,807	6,807	-
Contractual Services	89,573	89,573	-
Capital Outlay	9,865	9,865	-
Other	7,757	7,757	-
Total Board of Elections	<u>545,806</u>	<u>539,491</u>	<u>6,315</u>
Recorder			
Personal Services	209,550	208,091	1,459
Other	1,216	-	1,216
Total Recorder	<u>210,766</u>	<u>208,091</u>	<u>2,675</u>
Maintenance and Operations			
Personal Services	248,567	231,796	16,771
Materials and Supplies	91,300	88,433	2,867
Contractual Services	950,440	945,458	4,982
Other	212,045	195,378	16,667
Total Maintenance and Operations	<u>1,502,352</u>	<u>1,461,065</u>	<u>41,287</u>
Board of Revision			
Other	3,003	1,570	1,433
Total Board of Revision	<u>3,003</u>	<u>1,570</u>	<u>1,433</u>
Building and Grounds			
Capital Outlay	247,618	194,299	53,319
Total Building and Grounds	<u>247,618</u>	<u>194,299</u>	<u>53,319</u>
Real Estate Property Taxes			
Other	13,000	5,250	7,750
Total Real Estate Property Taxes	<u>13,000</u>	<u>5,250</u>	<u>7,750</u>
Insurance and Pensions			
Personal Services	17,623	-	17,623
Contractual Services	601,603	588,915	12,688
Other	8,250	4,255	3,995
Total Insurance and Pensions	<u>627,476</u>	<u>593,170</u>	<u>34,306</u>
Professional Services			
Contractual Services	115,076	101,369	13,707
Total Professional Services	<u>115,076</u>	<u>101,369</u>	<u>13,707</u>
Miscellaneous			
Contractual Services	120,731	96,636	24,095
Other	81,621	72,541	9,080
Total Miscellaneous	<u>202,352</u>	<u>169,177</u>	<u>33,175</u>
Total General Government- Legislative and Executive	<u>6,760,187</u>	<u>6,403,452</u>	<u>356,735</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	495,280	491,811	3,469
Materials and Supplies	682	682	-
Contractual Services	128,190	103,336	24,854
Other	8,205	8,159	46
Total Common Pleas Court	<u>632,357</u>	<u>603,988</u>	<u>28,369</u>
Juvenile Court			
Personal Services	530,600	470,922	59,678
Materials and Supplies	2,526	2,526	-
Contractual Services	288,017	284,014	4,003
Capital Outlay	2,050	2,050	-
Other	24,958	24,195	763
Total Juvenile Court	<u>848,151</u>	<u>783,707</u>	<u>64,444</u>

(continued)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	150,230	147,218	3,012
Materials and Supplies	2,876	2,376	500
Contractual Services	10,000	6,000	4,000
Other	8,488	2,393	6,095
Total Probate Court	<u>171,594</u>	<u>157,987</u>	<u>13,607</u>
Clerk of Courts			
Personal Services	1,034,440	1,028,918	5,522
Materials and Supplies	21,666	11,028	10,638
Contractual Services	3,305	3,217	88
Other	3,308	2,294	1,014
Total Clerk of Courts	<u>1,062,719</u>	<u>1,045,457</u>	<u>17,262</u>
Municipal Court			
Personal Services	962,970	946,934	16,036
Materials and Supplies	1,046	817	229
Contractual Services	18,100	15,353	2,747
Other	91,817	86,602	5,215
Total Municipal Court	<u>1,073,933</u>	<u>1,049,706</u>	<u>24,227</u>
Public Defender			
Personal Services	510,390	500,306	10,084
Materials and Supplies	249	249	-
Contractual Services	8,978	8,978	-
Other	6,696	6,292	404
Total Public Defender	<u>526,313</u>	<u>515,825</u>	<u>10,488</u>
District Court of Appeals			
Contractual Services	36,000	27,364	8,636
Total District Court of Appeals	<u>36,000</u>	<u>27,364</u>	<u>8,636</u>
Jury Commission			
Personal Services	12,371	12,109	262
Materials and Supplies	2,450	2,100	350
Total Jury Commission	<u>14,821</u>	<u>14,209</u>	<u>612</u>
Adult Probation			
Personal Services	186,094	183,276	2,818
Other	1,500	-	1,500
Total Adult Probation	<u>187,594</u>	<u>183,276</u>	<u>4,318</u>
Juvenile Probation			
Personal Services	481,720	464,015	17,705
Other	14,328	13,633	695
Total Juvenile Probation	<u>496,048</u>	<u>477,648</u>	<u>18,400</u>
Total General Government-Judicial	<u>5,049,530</u>	<u>4,859,167</u>	<u>190,363</u>
Total General Government	<u>11,809,717</u>	<u>11,262,619</u>	<u>547,098</u>
Public Safety:			
Justice Center			
Personal Services	792,290	770,474	21,816
Materials and Supplies	11,945	11,795	150
Contractual Services	524,350	506,797	17,553
Capital Outlay	717	500	217
Other	418	390	28
Total Justice Center	<u>1,329,720</u>	<u>1,289,956</u>	<u>39,764</u>
Coroner			
Personal Services	130,249	129,440	809
Materials and Supplies	632	628	4
Contractual Services	30,702	29,888	814
Other	8,138	8,138	-
Total Coroner	<u>169,721</u>	<u>168,094</u>	<u>1,627</u>

(continued)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	68,300	67,051	1,249
Contractual Services	54,529	52,875	1,654
Total Home Arrest	<u>122,829</u>	<u>119,926</u>	<u>2,903</u>
Sheriff			
Personal Services	4,531,155	4,477,290	53,865
Materials and Supplies	118,779	118,701	78
Contractual Services	424,064	423,609	455
Capital Outlay	57,620	57,620	-
Other	234,925	231,371	3,554
Total Sheriff	<u>5,366,543</u>	<u>5,308,591</u>	<u>57,952</u>
Building Regulations Department			
Personal Services	263,170	253,163	10,007
Materials and Supplies	1,044	830	214
Contractual Services	41,000	41,000	-
Other	26,860	21,209	5,651
Total Building Regulations Department	<u>332,074</u>	<u>316,202</u>	<u>15,872</u>
Disaster Services			
Personal Services	99,720	97,282	2,438
Contractual Services	5,201	5,146	55
Other	4,246	4,107	139
Total Disaster Services	<u>109,167</u>	<u>106,535</u>	<u>2,632</u>
Detention Home			
Contractual Services	1,057,570	1,043,117	14,453
Total Detention Home	<u>1,057,570</u>	<u>1,043,117</u>	<u>14,453</u>
Total Public Safety	<u>8,487,624</u>	<u>8,352,421</u>	<u>135,203</u>
Public Works:			
Engineer			
Personal Services	100,138	99,546	592
Materials and Supplies	500	500	-
Total Engineer	<u>100,638</u>	<u>100,046</u>	<u>592</u>
Total Public Works	<u>100,638</u>	<u>100,046</u>	<u>592</u>
Health:			
Commissioners			
Contractual Services	102,989	102,144	845
Total Commissioners	<u>102,989</u>	<u>102,144</u>	<u>845</u>
TB Hospital			
Contractual Services	1,100	400	700
Total TB Hospital	<u>1,100</u>	<u>400</u>	<u>700</u>
Vital Statistics			
Contractual Services	2,400	2,305	95
Total Vital Statistics	<u>2,400</u>	<u>2,305</u>	<u>95</u>
Other Health			
Contractual Services	216,735	216,734	1
Total Other Health	<u>216,735</u>	<u>216,734</u>	<u>1</u>
Total Health	<u>323,224</u>	<u>321,583</u>	<u>1,641</u>
Human Services:			
Soldiers Relief			
Personal Services	115,195	114,352	843
Materials and Supplies	6,837	4,166	2,671
Contractual Services	3,071	2,988	83
Capital Outlay	24,637	22,887	1,750
Other	508,559	355,570	152,989
Total Soldiers Relief	<u>658,299</u>	<u>499,963</u>	<u>158,336</u>

(continued)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	266,133	256,129	10,004
Other	76,205	65,706	10,499
Total Veterans Services	<u>342,338</u>	<u>321,835</u>	<u>20,503</u>
Other Charity			
Other	200	-	200
Total Other Charity	<u>200</u>	<u>-</u>	<u>200</u>
Total Human Services	<u>1,000,837</u>	<u>821,798</u>	<u>179,039</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	520,710	520,710	-
Other	7,845	5,500	2,345
Total Agriculture	<u>528,555</u>	<u>526,210</u>	<u>2,345</u>
Total Economic Development and Assistance	<u>528,555</u>	<u>526,210</u>	<u>2,345</u>
<i>Total Expenditures</i>	<u>22,250,595</u>	<u>21,384,677</u>	<u>865,918</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,346,750)</u>	<u>1,596,842</u>	<u>2,943,592</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Capital Assets	4,000	4,957	957
Transfers Out	(1,977,882)	(1,855,564)	122,318
Total Other Financing Sources (Uses)	<u>(1,973,882)</u>	<u>(1,850,607)</u>	<u>123,275</u>
<i>Net Change in Fund Balance</i>	(3,320,632)	(253,765)	3,066,867
<i>Fund Balance (Deficit) Beginning of Year</i>	4,707,215	4,707,215	-
Prior Year Encumbrances Appropriated	613,411	613,411	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,999,994</u>	<u>\$ 5,066,861</u>	<u>\$ 3,066,867</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mt Eaton Landfill  
For the Year Ended December 31, 2014*

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Unclaimed Monies  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 10,000	\$ 25,962	\$ 15,962
<i>Total Revenues</i>	<u>10,000</u>	<u>25,962</u>	<u>15,962</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Unclaimed Monies			
Other	157,694	33,268	124,426
<i>Total Expenditures</i>	<u>157,694</u>	<u>33,268</u>	<u>124,426</u>
<i>Net Change in Fund Balance</i>	(147,694)	(7,306)	140,388
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>147,694</u>	<u>147,694</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 140,388</u>	<u>\$ 140,388</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Harriett McCoy Trust  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Human Services			
Other	3,284	-	3,284
<i>Total Expenditures</i>	3,284	-	3,284
<i>Net Change in Fund Balance</i>	(3,284)	-	3,284
<i>Fund Balance (Deficit) Beginning of Year</i>	3,284	3,284	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 3,284	\$ 3,284

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,239,732	\$ 14,732
Charges for Services	30,000	23,545	(6,455)
Fines and Forfeitures	59,500	61,258	1,758
Intergovernmental	5,757,806	5,828,406	70,600
Contributions and Donations	-	34,305	34,305
Other	70,500	90,029	19,529
<i>Total Revenues</i>	<u>7,142,806</u>	<u>7,277,275</u>	<u>134,469</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	3,023,498	2,973,833	49,665
Materials and Supplies	2,401,039	2,380,781	20,258
Contractual Services	1,194,742	1,077,890	116,852
Capital Outlay	931,697	906,209	25,488
Other	740,116	660,100	80,016
<i>Total Expenditures</i>	<u>8,291,092</u>	<u>7,998,813</u>	<u>292,279</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,148,286)	(721,538)	426,748
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(285,000)	(270,988)	14,012
<i>Net Change in Fund Balance</i>	(1,433,286)	(992,526)	440,760
<i>Fund Balance (Deficit) Beginning of Year</i>	758,276	758,276	-
Prior Year Encumbrances Appropriated	675,010	675,010	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 440,760</u>	<u>\$ 440,760</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Board of DD  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 6,000,000	\$ 6,085,085	\$ 85,085
Charges for Services	60,000	43,384	(16,616)
Intergovernmental	4,780,301	5,035,501	255,200
Interest	-	34	34
Other	145,000	336,227	191,227
<i>Total Revenues</i>	<u>10,985,301</u>	<u>11,500,231</u>	<u>514,930</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	5,193,200	5,162,000	31,200
Materials and Supplies	423,681	404,859	18,822
Contractual Services	4,829,015	3,674,092	1,154,923
Capital Outlay	326,084	227,550	98,534
Other	3,914,411	3,737,832	176,579
<i>Total Expenditures</i>	<u>14,686,391</u>	<u>13,206,333</u>	<u>1,480,058</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(3,701,090)	(1,706,102)	1,994,988
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(433,020)	-	433,020
<b>Total Other Financing Sources (Uses)</b>	<u>(433,020)</u>	<u>-</u>	<u>433,020</u>
<i>Net Change in Fund Balance</i>	(4,134,110)	(1,706,102)	2,428,008
<i>Fund Balance (Deficit) Beginning of Year</i>	5,105,443	5,105,443	-
Prior Year Encumbrances Appropriated	668,666	668,666	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,639,999</u>	<u>\$ 4,068,007</u>	<u>\$ 2,428,008</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 5,018,480	\$ 5,391,598	\$ 373,118
Other	372,706	309,099	(63,607)
<i>Total Revenues</i>	<u>5,391,186</u>	<u>5,700,697</u>	<u>309,511</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	2,798,073	2,770,701	27,372
Materials and Supplies	112,499	112,018	481
Contractual Services	3,206,846	2,991,463	215,383
Capital Outlay	9,669	9,169	500
Other	142,428	139,120	3,308
<i>Total Expenditures</i>	<u>6,269,515</u>	<u>6,022,471</u>	<u>247,044</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(878,329)	(321,774)	556,555
<b>Other Financing Sources (Uses)</b>			
Transfers In	250,000	237,586	(12,414)
<i>Net Change in Fund Balance</i>	(628,329)	(84,188)	544,141
<i>Fund Balance (Deficit) Beginning of Year</i>	111,681	111,681	-
Prior Year Encumbrances Appropriated	516,648	516,648	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 544,141</u>	<u>\$ 544,141</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 1,151,000	\$ 1,319,600	\$ 168,600
Charges for Services	2,616,614	2,321,801	(294,813)
Intergovernmental	200,000	186,364	(13,636)
Other	126,871	375,760	248,889
<i>Total Revenues</i>	<u>4,094,485</u>	<u>4,203,525</u>	<u>109,040</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,290,392	3,001,752	288,640
Materials and Supplies	520,867	517,358	3,509
Contractual Services	758,885	660,885	98,000
Capital Outlay	64,056	61,832	2,224
Other	102,019	28,287	73,732
<i>Total Expenditures</i>	<u>4,736,219</u>	<u>4,270,114</u>	<u>466,105</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(641,734)	(66,589)	575,145
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(430,648)	-	430,648
<i>Net Change in Fund Balance</i>	(1,072,382)	(66,589)	1,005,793
<i>Fund Balance (Deficit) Beginning of Year</i>	5,432,091	5,432,091	-
Prior Year Encumbrances Appropriated	302,905	302,905	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,662,614</u>	<u>\$ 5,668,407</u>	<u>\$ 1,005,793</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,240,000	\$ 3,230,562	\$ (9,438)
Charges for Services	535,000	1,299,744	764,744
Intergovernmental	3,130,365	3,540,224	409,859
Interest	-	60	60
Contributions and Donations	20,000	23,650	3,650
Other	50,000	46,841	(3,159)
<i>Total Revenues</i>	<u>6,975,365</u>	<u>8,141,081</u>	<u>1,165,716</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,810,769	3,714,258	96,511
Materials and Supplies	46,903	46,611	292
Contractual Services	4,642,036	4,596,306	45,730
Capital Outlay	21,970	21,150	820
Other	282,805	136,836	145,969
<i>Total Expenditures</i>	<u>8,804,483</u>	<u>8,515,161</u>	<u>289,322</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,829,118)	(374,080)	1,455,038
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(13,905)	-	13,905
<i>Net Change in Fund Balance</i>	(1,843,023)	(374,080)	1,468,943
<i>Fund Balance (Deficit) Beginning of Year</i>	6,093,184	6,093,184	-
Prior Year Encumbrances Appropriated	391,710	391,710	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,641,871</u>	<u>\$ 6,110,814</u>	<u>\$ 1,468,943</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 140,000	\$ 157,632	\$ 17,632
Other	2,000	3,269	1,269
<i>Total Revenues</i>	<u>142,000</u>	<u>160,901</u>	<u>18,901</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	141,979	120,247	21,732
Materials and Supplies	26,000	15,258	10,742
Contractual Services	18,000	18,000	-
Capital Outlay	15,000	-	15,000
Other	64,906	34,735	30,171
<i>Total Expenditures</i>	<u>265,885</u>	<u>188,240</u>	<u>77,645</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(123,885)	(27,339)	96,546
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(100,950)	-	100,950
<i>Net Change in Fund Balance</i>	(224,835)	(27,339)	197,496
<i>Fund Balance (Deficit) Beginning of Year</i>	203,705	203,705	-
Prior Year Encumbrances Appropriated	21,130	21,130	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 197,496</u>	<u>\$ 197,496</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,246,829	\$ 1,237,605	\$ (9,224)
Licenses and Permits	-	145	145
Other	-	9,136	9,136
<i>Total Revenues</i>	<u>1,246,829</u>	<u>1,246,886</u>	<u>57</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	819,941	796,878	23,063
Materials and Supplies	13,470	8,010	5,460
Contractual Services	888,346	774,673	113,673
Other	99,686	89,463	10,223
<i>Total Expenditures</i>	<u>1,821,443</u>	<u>1,669,024</u>	<u>152,419</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(574,614)	(422,138)	152,476
<b>Other Financing Uses</b>			
Transfers Out	(166,211)	-	166,211
<i>Net Change in Fund Balance</i>	(740,825)	(422,138)	318,687
<i>Fund Balance (Deficit) Beginning of Year</i>	209,991	209,991	-
Prior Year Encumbrances Appropriated	530,834	530,834	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 318,687</u>	<u>\$ 318,687</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 12,810	\$ 12,810	\$ 0
<i>Total Revenues</i>	<u>12,810</u>	<u>12,810</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	76,276	11,719	64,557
<i>Total Expenditures</i>	<u>76,276</u>	<u>11,719</u>	<u>64,557</u>
<i>Net Change in Fund Balance</i>	(63,466)	1,091	64,557
<i>Fund Balance (Deficit) Beginning of Year</i>	59,292	59,292	-
Prior Year Encumbrances Appropriated	<u>4,174</u>	<u>4,174</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 64,557</u>	<u>\$ 64,557</u>

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
<i>Total Expenditures</i>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	1	1	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 1	\$ 1	\$ -

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$ 203,100	\$ 248,804	\$ 45,704
Fines and Forfeitures	2,500	1,419	(1,081)
Other	16,400	16,172	(228)
<i>Total Revenues</i>	<u>222,000</u>	<u>266,395</u>	<u>44,395</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	23,800	18,358	5,442
Materials and Supplies	18,420	14,964	3,456
Contractual Services	265,503	219,003	46,500
Capital Outlay	5,000	-	5,000
Other	259,966	39,237	220,729
<i>Total Expenditures</i>	<u>572,689</u>	<u>291,562</u>	<u>281,127</u>
<i>Net Change in Fund Balance</i>	(350,689)	(25,167)	325,522
<i>Fund Balance (Deficit) Beginning of Year</i>	369,662	369,662	-
Prior Year Encumbrances Appropriated	11,026	11,026	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 29,999</u>	<u>\$ 355,521</u>	<u>\$ 325,522</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 509	\$ 509	\$ -
Intergovernmental	24,350	19,025	(5,325)
Other	24,102	24,102	-
<i>Total Revenues</i>	<u>48,961</u>	<u>43,636</u>	<u>(5,325)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	24,350	19,025	5,325
Total Public Safety	<u>24,350</u>	<u>19,025</u>	<u>5,325</u>
Health			
Personal Services	11,950	11,220	730
Contractual Services	43,266	35,880	7,386
Total Health	<u>55,216</u>	<u>47,100</u>	<u>8,116</u>
<i>Total Expenditures</i>	<u>79,566</u>	<u>66,125</u>	<u>13,441</u>
<i>Net Change in Fund Balance</i>	(30,605)	(22,489)	8,116
<i>Fund Balance (Deficit) Beginning of Year</i>	22,455	22,455	-
Prior Year Encumbrances Appropriated	8,150	8,150	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,116</u>	<u>\$ 8,116</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Enforcement Agency*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 322,000	\$ 309,636	\$ (12,364)
Intergovernmental	1,117,190	1,068,468	(48,722)
Other	30,000	123,376	93,376
<i>Total Revenues</i>	<u>1,469,190</u>	<u>1,501,480</u>	<u>32,290</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	1,280,960	1,118,611	162,349
Materials and Supplies	44,874	30,162	14,712
Contractual Services	225,972	93,614	132,358
Capital Outlay	40,669	19,935	20,734
Other	75,956	48,326	27,630
<i>Total Expenditures</i>	<u>1,668,431</u>	<u>1,310,648</u>	<u>357,783</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(199,241)	190,832	390,073
<b>Other Financing Uses</b>			
Transfers Out	(104,122)	-	104,122
<i>Net Change in Fund Balance</i>	(303,363)	190,832	494,195
<i>Fund Balance (Deficit) Beginning of Year</i>	282,704	282,704	-
Prior Year Encumbrances Appropriated	20,659	20,659	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 494,195</u>	<u>\$ 494,195</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 323,894	\$ 322,033	\$ (1,861)
Interest	-	38	38
Other	36,516	42,611	6,095
<i>Total Revenues</i>	<u>360,410</u>	<u>364,682</u>	<u>4,272</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	380,478	253,915	126,563
Other	93,802	70,494	23,308
<i>Total Expenditures</i>	<u>474,280</u>	<u>324,409</u>	<u>149,871</u>
<i>Net Change in Fund Balance</i>	(113,870)	40,273	154,143
<i>Fund Balance (Deficit) Beginning of Year</i>	54,298	54,298	-
Prior Year Encumbrances Appropriated	59,572	59,572	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 154,143</u>	<u>\$ 154,143</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$ -	\$ 1,707	\$ 1,707
<i>Total Revenues</i>	<u>-</u>	<u>1,707</u>	<u>1,707</u>
<b>Expenditures</b>			
Capital Outlay			
Contractual Services	34,755	100	34,655
<i>Total Expenditures</i>	<u>34,755</u>	<u>100</u>	<u>34,655</u>
<i>Net Change in Fund Balance</i>	(34,755)	1,607	36,362
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>34,755</u>	<u>34,755</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 36,362</u>	<u>\$ 36,362</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 800	\$ 44,210	\$ 43,410
Intergovernmental	67,763	23,953	(43,810)
<i>Total Revenues</i>	<u>68,563</u>	<u>68,163</u>	<u>(400)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	64,043	23,057	40,986
Materials and Supplies	2,570	896	1,674
Other	31,118	19,108	12,010
<i>Total Expenditures</i>	<u>97,731</u>	<u>43,061</u>	<u>54,670</u>
<i>Net Change in Fund Balance</i>	(29,168)	25,102	54,270
<i>Fund Balance (Deficit) Beginning of Year</i>	29,068	29,068	-
Prior Year Encumbrances Appropriated	100	100	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 54,270</u>	<u>\$ 54,270</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 400	\$ 3,407	\$ 3,007
<i>Total Revenues</i>	<u>400</u>	<u>3,407</u>	<u>3,007</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	5,127	-	5,127
<i>Total Expenditures</i>	<u>5,127</u>	<u>-</u>	<u>5,127</u>
<i>Net Change in Fund Balance</i>	(4,727)	3,407	8,134
<i>Fund Balance (Deficit) Beginning of Year</i>	3,571	3,571	-
Prior Year Encumbrances Appropriated	1,156	1,156	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,134</u>	<u>\$ 8,134</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Drivers Alcohol Treatment  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 250	\$ 250
Fines and Forfeitures	40,000	48,016	8,016
<i>Total Revenues</i>	<u>40,000</u>	<u>48,266</u>	<u>8,266</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	99,196	77,414	21,782
<i>Total Expenditures</i>	<u>99,196</u>	<u>77,414</u>	<u>21,782</u>
<i>Net Change in Fund Balance</i>	(59,196)	(29,148)	30,048
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>59,196</u>	<u>59,196</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 30,048</u></u>	<u><u>\$ 30,048</u></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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 40,000	\$ 49,606	\$ 9,606
Fines and Forfeitures	1,000	1,330	330
<i>Total Revenues</i>	<u>41,000</u>	<u>50,936</u>	<u>9,936</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	5,856	349	5,507
Other	193,438	78,900	114,538
<i>Total Expenditures</i>	<u>199,294</u>	<u>79,249</u>	<u>120,045</u>
<i>Net Change in Fund Balance</i>	(158,294)	(28,313)	129,981
<i>Fund Balance (Deficit) Beginning of Year</i>	147,971	147,971	-
Prior Year Encumbrances Appropriated	10,323	10,323	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 129,981</u>	<u>\$ 129,981</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 587,917	\$ 419,872	\$ (168,045)
<i>Total Revenues</i>	<u>587,917</u>	<u>419,872</u>	<u>(168,045)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	9,152	3,678	5,474
Contractual Services	715,580	445,524	270,056
Capital Outlay	45,725	10,000	35,725
Other	9,999	4,490	5,509
<i>Total Expenditures</i>	<u>780,456</u>	<u>463,692</u>	<u>316,764</u>
<i>Net Change in Fund Balance</i>	(192,539)	(43,820)	148,719
<i>Fund Balance (Deficit) Beginning of Year</i>	86,295	86,295	-
Prior Year Encumbrances Appropriated	<u>106,244</u>	<u>106,244</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 148,719</u>	<u>\$ 148,719</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 85,000	\$ 85,000	\$ -
<i>Total Revenues</i>	<u>85,000</u>	<u>85,000</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	76,430	63,139	13,291
Materials and Supplies	489	381	108
Contractual Services	1,016	500	516
Capital Outlay	200	-	200
Other	25,525	16,311	9,214
<i>Total Expenditures</i>	<u>103,660</u>	<u>80,331</u>	<u>23,329</u>
<i>Net Change in Fund Balance</i>	(18,660)	4,669	23,329
<i>Fund Balance (Deficit) Beginning of Year</i>	13,551	13,551	-
Prior Year Encumbrances Appropriated	5,109	5,109	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 23,329</u>	<u>\$ 23,329</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 26,716	\$ 27,773	\$ 1,057
<i>Total Revenues</i>	<u>26,716</u>	<u>27,773</u>	<u>1,057</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	26,102	26,002	100
<i>Total Expenditures</i>	<u>26,102</u>	<u>26,002</u>	<u>100</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	614	1,771	1,157
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(26,716)	-	26,716
<i>Net Change in Fund Balance</i>	(26,102)	1,771	27,873
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>26,102</u>	<u>26,102</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 27,873</u>	<u>\$ 27,873</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 378,514	\$ 252,552	\$ (125,962)
<i>Total Revenues</i>	<u>378,514</u>	<u>252,552</u>	<u>(125,962)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	318,810	203,091	115,719
Materials and Supplies	2,842	2,390	452
Contractual Services	48,263	32,482	15,781
Capital Outlay	1,825	1,825	-
Other	56,670	20,106	36,564
<i>Total Expenditures</i>	<u>428,410</u>	<u>259,894</u>	<u>168,516</u>
<i>Net Change in Fund Balance</i>	(49,896)	(7,342)	42,554
<i>Fund Balance (Deficit) Beginning of Year</i>	42,365	42,365	-
Prior Year Encumbrances Appropriated	7,531	7,531	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 42,554</u>	<u>\$ 42,554</u>

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Urban Redevelopment and Housing			
Capital Outlay	60,000	60,000	-
<i>Total Expenditures</i>	60,000	60,000	-
<i>Net Change in Fund Balance</i>	(60,000)	(60,000)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	60,000	60,000	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

**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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 259,440	\$ 259,440	\$ -
<i>Total Revenues</i>	<u>259,440</u>	<u>259,440</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	66,413	66,105	308
Contractual Services	31,000	31,000	-
Other	347,325	345,348	1,977
<i>Total Expenditures</i>	<u>444,738</u>	<u>442,453</u>	<u>2,285</u>
<i>Net Change in Fund Balance</i>	(185,298)	(183,013)	2,285
<i>Fund Balance (Deficit) Beginning of Year</i>	156,209	156,209	-
Prior Year Encumbrances Appropriated	<u>57,961</u>	<u>57,961</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 28,872</u>	<u>\$ 31,157</u>	<u>\$ 2,285</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 156,547	\$ 79,716	\$ (76,831)
<i>Total Revenues</i>	<u>156,547</u>	<u>79,716</u>	<u>(76,831)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	202,883	113,097	89,786
Other	5,646	5,496	150
<i>Total Expenditures</i>	<u>208,529</u>	<u>118,593</u>	<u>89,936</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(51,982)	(38,877)	13,105
<b>Other Financing Sources (Uses)</b>			
Advances Out	(429)	-	429
<i>Net Change in Fund Balance</i>	(52,411)	(38,877)	13,534
<i>Fund Balance (Deficit) Beginning of Year</i>	52,327	52,327	-
Prior Year Encumbrances Appropriated	84	84	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 13,534</u>	<u>\$ 13,534</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 213,357	\$ 139,488	\$ (73,869)
<i>Total Revenues</i>	<u>213,357</u>	<u>139,488</u>	<u>(73,869)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	135,136	79,059	56,077
Contractual Services	83,279	57,345	25,934
Capital Outlay	20,320	20,320	-
Other	1,928	1,863	65
<i>Total Expenditures</i>	<u>240,663</u>	<u>158,587</u>	<u>82,076</u>
<i>Net Change in Fund Balance</i>	(27,306)	(19,099)	8,207
<i>Fund Balance (Deficit) Beginning of Year</i>	26,806	26,806	-
Prior Year Encumbrances Appropriated	500	500	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,207</u>	<u>\$ 8,207</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 36,008	\$ 16,380	\$ (19,628)
<i>Total Revenues</i>	<u>36,008</u>	<u>16,380</u>	<u>(19,628)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	48,104	25,719	22,385
Other	3,797	-	3,797
<i>Total Expenditures</i>	<u>51,901</u>	<u>25,719</u>	<u>26,182</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(15,893)	(9,339)	6,554
<b>Other Financing Sources (Uses)</b>			
Transfers In	6,460	6,460	-
<i>Net Change in Fund Balance</i>	(9,433)	(2,879)	6,554
<i>Fund Balance (Deficit) Beginning of Year</i>	(11,845)	(11,845)	-
Prior Year Encumbrances Appropriated	21,278	21,278	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 6,554</u>	<u>\$ 6,554</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 152,840	\$ 152,840	\$ -
<i>Total Revenues</i>	<u>152,840</u>	<u>152,840</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	185,020	173,850	11,170
Contractual Services	112,471	94,057	18,414
<i>Total Expenditures</i>	<u>297,491</u>	<u>267,907</u>	<u>29,584</u>
<i>Net Change in Fund Balance</i>	(144,651)	(115,067)	29,584
<i>Fund Balance (Deficit) Beginning of Year</i>	142,757	142,757	-
Prior Year Encumbrances Appropriated	<u>1,894</u>	<u>1,894</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 29,584</u>	<u>\$ 29,584</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 205,000	\$ 254,922	\$ 49,922
<i>Total Revenues</i>	<u>205,000</u>	<u>254,922</u>	<u>49,922</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	144,880	138,183	6,697
Other	114,457	76,744	37,713
<i>Total Expenditures</i>	<u>259,337</u>	<u>214,927</u>	<u>44,410</u>
<i>Net Change in Fund Balance</i>	(54,337)	39,995	94,332
<i>Fund Balance (Deficit) Beginning of Year</i>	45,997	45,997	-
Prior Year Encumbrances Appropriated	8,340	8,340	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 94,332</u>	<u>\$ 94,332</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 55,078	\$ 55,078	\$ -
<i>Total Revenues</i>	<u>55,078</u>	<u>55,078</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Capital Outlay	55,078	55,078	-
<i>Total Expenditures</i>	<u>55,078</u>	<u>55,078</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	<u>1</u>	<u>1</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Probation Services  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 4,000	\$ 5,370	\$ 1,370
<i>Total Revenues</i>	<u>4,000</u>	<u>5,370</u>	<u>1,370</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	17,718	1,901	15,817
<i>Total Expenditures</i>	<u>17,718</u>	<u>1,901</u>	<u>15,817</u>
<i>Net Change in Fund Balance</i>	(13,718)	3,469	17,187
<i>Fund Balance (Deficit) Beginning of Year</i>	6,851	6,851	-
Prior Year Encumbrances Appropriated	<u>6,867</u>	<u>6,867</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 17,187</u>	<u>\$ 17,187</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Training  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	2,883	798	2,085
<i>Total Expenditures</i>	2,883	798	2,085
<i>Net Change in Fund Balance</i>	(2,883)	(798)	2,085
<i>Fund Balance (Deficit) Beginning of Year</i>	2,204	2,204	-
Prior Year Encumbrances Appropriated	679	679	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 2,085	\$ 2,085

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Library  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 212,382	\$ 213,007	\$ 625
Other	1,000	376	(624)
<i>Total Revenues</i>	<u>213,382</u>	<u>213,383</u>	<u>1</u>
<b>Expenditures</b>			
Current:			
Judicial			
Personal Services	23,450	21,587	1,863
Materials and Supplies	123,324	122,988	336
Other	159,922	81,046	78,876
<i>Total Expenditures</i>	<u>306,696</u>	<u>225,621</u>	<u>81,075</u>
<i>Net Change in Fund Balance</i>	(93,314)	(12,238)	81,076
<i>Fund Balance (Deficit) Beginning of Year</i>	254,684	254,684	-
Prior Year Encumbrances Appropriated	28,512	28,512	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 189,882</u>	<u>\$ 270,958</u>	<u>\$ 81,076</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Pre-Trial Diversion Program  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 8,628	\$ 8,628	\$ -
<i>Total Revenues</i>	<u>8,628</u>	<u>8,628</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	7,250	6,934	316
Other	18,931	-	18,931
<i>Total Expenditures</i>	<u>26,181</u>	<u>6,934</u>	<u>19,247</u>
<i>Net Change in Fund Balance</i>	(17,553)	1,694	19,247
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>17,553</u>	<u>17,553</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 19,247</u>	<u>\$ 19,247</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
Deputy Registrar  
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$ 300,000	\$ 329,017	\$ 29,017
Other	3,000	7,741	4,741
<i>Total Revenues</i>	<u>303,000</u>	<u>336,758</u>	<u>33,758</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	278,552	276,492	2,060
Materials and Supplies	11,417	5,908	5,509
Other	141,054	137,049	4,005
<i>Total Expenditures</i>	<u>431,023</u>	<u>419,449</u>	<u>11,574</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(128,023)	(82,691)	45,332
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(36,282)	-	36,282
<i>Net Change in Fund Balance</i>	(164,305)	(82,691)	81,614
<i>Fund Balance (Deficit) Beginning of Year</i>	161,936	161,936	-
Prior Year Encumbrances Appropriated	2,369	2,369	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 81,614</u>	<u>\$ 81,614</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
E 911 System EMA  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 234,326	\$ 250,498	\$ 16,172
<i>Total Revenues</i>	<u>234,326</u>	<u>250,498</u>	<u>16,172</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	111,830	91,383	20,447
Contractual Services	44,428	29,680	14,748
Capital Outlay	813,185	553,723	259,462
<i>Total Expenditures</i>	<u>969,443</u>	<u>674,786</u>	<u>294,657</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(735,117)	(424,288)	310,829
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(144,437)	-	144,437
<i>Net Change in Fund Balance</i>	(879,554)	(424,288)	455,266
<i>Fund Balance (Deficit) Beginning of Year</i>	941,940	941,940	-
Prior Year Encumbrances Appropriated	37,612	37,612	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 99,998</u>	<u>\$ 555,264</u>	<u>\$ 455,266</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
VAWA Investigative Enhancement  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 76,446	\$ 59,415	\$ (17,031)
<i>Total Revenues</i>	<u>76,446</u>	<u>59,415</u>	<u>(17,031)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff			
Personal Services	69,228	57,681	11,547
Other	7,218	1,734	5,484
<i>Total Expenditures</i>	<u>76,446</u>	<u>59,415</u>	<u>17,031</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<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  
USDA Rural Business Enterprise  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	19	19	-
<i>Total Expenditures</i>	19	19	-
<i>Net Change in Fund Balance</i>	(19)	(19)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	19	19	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Foreclosure Management  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 17,556	\$ 17,556	\$ -
<i>Total Revenues</i>	<u>17,556</u>	<u>17,556</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	17,170	13,333	3,837
Other	54,679	-	54,679
<i>Total Expenditures</i>	<u>71,849</u>	<u>13,333</u>	<u>58,516</u>
<i>Net Change in Fund Balance</i>	(54,293)	4,223	58,516
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>54,293</u>	<u>54,293</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 58,516</u>	<u>\$ 58,516</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Marriage License Fees  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,993	\$ 20,993	\$ -
<i>Total Revenues</i>	<u>20,993</u>	<u>20,993</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	33,256	21,101	12,155
<i>Total Expenditures</i>	<u>33,256</u>	<u>21,101</u>	<u>12,155</u>
<i>Net Change in Fund Balance</i>	(12,263)	(108)	12,155
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>12,263</u>	<u>12,263</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 12,155</u>	<u>\$ 12,155</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Interlock and Alcohol Monitoring  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 28,000	\$ 29,469	\$ 1,469
<i>Total Revenues</i>	<u>28,000</u>	<u>29,469</u>	<u>1,469</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Municipal Courts			
Contractual Services	84,721	26,625	58,096
<i>Total Expenditures</i>	<u>84,721</u>	<u>26,625</u>	<u>58,096</u>
<i>Net Change in Fund Balance</i>	(56,721)	2,844	59,565
<i>Fund Balance (Deficit) Beginning of Year</i>	54,122	54,122	-
Prior Year Encumbrances Appropriated	<u>2,599</u>	<u>2,599</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 59,565</u>	<u>\$ 59,565</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Forward Demolition Grant  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 81,204	\$ 66,716	\$ (14,488)
<i>Total Revenues</i>	<u>81,204</u>	<u>66,716</u>	<u>(14,488)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Commissioners			
Contractual Services	81,204	66,716	14,488
<i>Total Expenditures</i>	<u>81,204</u>	<u>66,716</u>	<u>14,488</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(36,870)	(36,870)	-
Prior Year Encumbrances Appropriated	36,870	36,870	-
<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  
Court Discretionary Program  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 151,646	\$ 57,937	\$ (93,709)
<i>Total Revenues</i>	<u>151,646</u>	<u>57,937</u>	<u>(93,709)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Common Pleas Court			
Materials and Supplies	84,074	991	83,083
Contractual Services	60,409	60,249	160
Other	11,836	11,747	89
<i>Total Expenditures</i>	<u>156,319</u>	<u>72,987</u>	<u>83,332</u>
<i>Net Change in Fund Balance</i>	(4,673)	(15,050)	(10,377)
<i>Fund Balance (Deficit) Beginning of Year</i>	(148,189)	(148,189)	-
Prior Year Encumbrances Appropriated	<u>152,862</u>	<u>152,862</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (10,377)</u>	<u>\$ (10,377)</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Contributions and Donations	\$ -	\$ 4,523	\$ 4,523
<i>Total Revenues</i>	<u>-</u>	<u>4,523</u>	<u>4,523</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	7,209	100	7,109
<i>Total Expenditures</i>	<u>7,209</u>	<u>100</u>	<u>7,109</u>
<i>Net Change in Fund Balance</i>	(7,209)	4,423	11,632
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>7,209</u>	<u>7,209</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 11,632</u></u>	<u><u>\$ 11,632</u></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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 63,893	\$ 65,863	\$ 1,970
<i>Total Revenues</i>	<u>63,893</u>	<u>65,863</u>	<u>1,970</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Contractual Services	83,745	59,334	24,411
Other	5,000	5,000	-
<i>Total Expenditures</i>	<u>88,745</u>	<u>64,334</u>	<u>24,411</u>
<i>Net Change in Fund Balance</i>	(24,852)	1,529	26,381
<i>Fund Balance (Deficit) Beginning of Year</i>	10,622	10,622	-
Prior Year Encumbrances Appropriated	14,230	14,230	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 26,381</u>	<u>\$ 26,381</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 510,000	\$ 580,499	\$ 70,499
<i>Total Revenues</i>	<u>510,000</u>	<u>580,499</u>	<u>70,499</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	438,000	445,242	(7,242)
Materials and Supplies	20,592	11,680	8,912
Contractual Services	11,972	6,034	5,938
Capital Outlay	22,709	11,001	11,708
Other	174,275	37,437	136,838
<i>Total Expenditures</i>	<u>667,548</u>	<u>511,394</u>	<u>156,154</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(157,548)	69,105	226,653
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(250,000)	(100,000)	150,000
<i>Net Change in Fund Balance</i>	(407,548)	(30,895)	376,653
<i>Fund Balance (Deficit) Beginning of Year</i>	389,419	389,419	-
Prior Year Encumbrances Appropriated	18,129	18,129	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 376,653</u>	<u>\$ 376,653</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Sheriff Canine Donations  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 440	\$ 490	\$ 50
<i>Total Revenues</i>	<u>440</u>	<u>490</u>	<u>50</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	16,056	5,332	10,724
<i>Total Expenditures</i>	<u>16,056</u>	<u>5,332</u>	<u>10,724</u>
<i>Net Change in Fund Balance</i>	(15,616)	(4,842)	10,774
<i>Fund Balance (Deficit) Beginning of Year</i>	14,031	14,031	-
Prior Year Encumbrances Appropriated	1,585	1,585	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,774</u>	<u>\$ 10,774</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Other:			
Personal Services	718,660	-	718,660
<i>Total Expenditures</i>	718,660	-	718,660
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(718,660)	-	718,660
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	69,000	69,000
<i>Net Change in Fund Balance</i>	(718,660)	69,000	787,660
<i>Fund Balance (Deficit) Beginning of Year</i>	718,660	718,660	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 787,660	\$ 787,660

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Sheriff Rotary  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 266,831	\$ 274,796	\$ 7,965
<i>Total Revenues</i>	<u>266,831</u>	<u>274,796</u>	<u>7,965</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	229,381	224,420	4,961
Other	95,011	49,558	45,453
<i>Total Expenditures</i>	<u>324,392</u>	<u>273,978</u>	<u>50,414</u>
<i>Net Change in Fund Balance</i>	(57,561)	818	58,379
<i>Fund Balance (Deficit) Beginning of Year</i>	49,362	49,362	-
Prior Year Encumbrances Appropriated	<u>8,199</u>	<u>8,199</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 58,379</u>	<u>\$ 58,379</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Debt Retirement  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 5,000	\$ 5,000	\$ -
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<b>Expenditures</b>			
Debt Service			
Principal Retirement	665,786	665,786	-
Interest and Fiscal Charges	<u>233,407</u>	<u>194,750</u>	<u>38,657</u>
<i>Total Expenditures</i>	<u>899,193</u>	<u>860,536</u>	<u>38,657</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(894,193)	(855,536)	38,657
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>855,536</u>	<u>855,536</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(38,657)	-	38,657
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>668,658</u>	<u>668,658</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 630,001</u>	<u>\$ 668,658</u>	<u>\$ 38,657</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 10,000	\$ 15,575	\$ 5,575
Intergovernmental	699,000	716,378	17,378
Rental Income	82,800	197,500	114,700
Other	220,331	220,331	-
<i>Total Revenues</i>	<u>1,012,131</u>	<u>1,149,784</u>	<u>137,653</u>
<b>Expenditures</b>			
Capital Outlay	6,058,414	2,183,682	3,874,732
<i>Total Expenditures</i>	<u>6,058,414</u>	<u>2,183,682</u>	<u>3,874,732</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(5,046,283)	(1,033,898)	4,012,385
<b>Other Financing Sources (Uses)</b>			
Transfers In	340,200	960,000	619,800
<i>Net Change in Fund Balance</i>	(4,706,083)	(73,898)	4,632,185
<i>Fund Balance (Deficit) Beginning of Year</i>	5,502,064	5,502,064	-
Prior Year Encumbrances Appropriated	204,019	204,019	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,000,000</u>	<u>\$ 5,632,185</u>	<u>\$ 4,632,185</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
OPWC  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 1,010,924	\$ 827,455	\$ (183,469)
<i>Total Revenues</i>	<u>1,010,924</u>	<u>827,455</u>	<u>(183,469)</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	1,039,895	993,437	46,458
<i>Total Expenditures</i>	<u>1,039,895</u>	<u>993,437</u>	<u>46,458</u>
<i>Excess of Revenues Under Expenditures</i>	(28,971)	(165,982)	(137,011)
<b>Other Financing Sources</b>			
Transfers In	<u>28,970</u>	<u>28,970</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(1)	(137,012)	(137,011)
<i>Fund Balance (Deficit) Beginning of Year</i>	(14,696)	(14,696)	-
Prior Year Encumbrances Appropriated	<u>14,697</u>	<u>14,697</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (137,011)</u>	<u>\$ (137,011)</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 30,000	\$ 40,598	\$ 10,598
<i>Total Revenues</i>	<u>30,000</u>	<u>40,598</u>	<u>10,598</u>
<b>Expenditures</b>			
Capital Outlay			
Other	46,929	45,791	1,138
<i>Total Expenditures</i>	<u>46,929</u>	<u>45,791</u>	<u>1,138</u>
<i>Net Change in Fund Balance</i>	(16,929)	(5,193)	11,736
<i>Fund Balance (Deficit) Beginning of Year</i>	14,784	14,784	-
Prior Year Encumbrances Appropriated	2,145	2,145	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 11,736</u>	<u>\$ 11,736</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 2,310,207	\$ 840,287	\$ (1,469,920)
<i>Total Revenues</i>	<u>2,310,207</u>	<u>840,287</u>	<u>(1,469,920)</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	2,311,367	1,172,930	1,138,437
<i>Total Expenditures</i>	<u>2,311,367</u>	<u>1,172,930</u>	<u>1,138,437</u>
<i>Net Change in Fund Balance</i>	(1,160)	(332,643)	(331,483)
<i>Fund Balance (Deficit) Beginning of Year</i>	(848,471)	(848,471)	-
Prior Year Encumbrances Appropriated	849,631	849,631	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (331,483)</u>	<u>\$ (331,483)</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 211,443	\$ 99,451	\$ (111,992)
<i>Total Revenues</i>	<u>211,443</u>	<u>99,451</u>	<u>(111,992)</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	238,207	238,207	-
<i>Total Expenditures</i>	<u>238,207</u>	<u>238,207</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(26,764)	(138,756)	(111,992)
<i>Fund Balance (Deficit) Beginning of Year</i>	(57,234)	(57,234)	-
Prior Year Encumbrances Appropriated	83,998	83,998	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (111,992)</u>	<u>\$ (111,992)</u>

**COMBINING STATEMENTS FOR  
PROPRIETARY FUNDS**

**Wayne County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2014*

	<u>Health Care</u>	<u>Self Insurance Worker's Compensation</u>	<u>Totals</u>
<b>Assets</b>			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 4,431,836	\$ 224,800	\$ 4,656,636
Receivables:			
Accounts	27,563	-	27,563
Due from Other Funds	-	41,535	41,535
Due from Other Governments	31,063	-	31,063
<i>Total Assets</i>	<u>4,490,462</u>	<u>266,335</u>	<u>4,756,797</u>
<b>Liabilities</b>			
<i>Current Liabilities</i>			
Accounts Payable	5,165	-	5,165
Accrued Wages and Benefits	5,765	-	5,765
Due to Other Governments	4,438	-	4,438
Unearned Revenue	502,249	-	502,249
Claims Payable	519,203	7,185	526,388
<i>Total Current Liabilities</i>	<u>1,036,820</u>	<u>7,185</u>	<u>1,044,005</u>
<i>Long-Term Liabilities</i>			
Compensated Absences Payable - Net of Current Portion	13,455	-	13,455
<i>Total Long-Term Liabilities</i>	<u>13,455</u>	<u>-</u>	<u>13,455</u>
<i>Total Liabilities</i>	<u>1,050,275</u>	<u>7,185</u>	<u>1,057,460</u>
<b>Net Position</b>			
Unrestricted	3,440,187	259,150	3,699,337
<i>Total Net Position</i>	<u>\$ 3,440,187</u>	<u>\$ 259,150</u>	<u>\$ 3,699,337</u>

**Wayne County, Ohio**

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

Internal Service Funds

For the Year Ended December 31, 2014

	Health Care	Self Insurance Worker's Compensation	Totals
<b>Operating Revenues</b>			
Charges for Services	\$ 9,957,272	\$ 233,877	\$ 10,191,149
Other	137,532	4,396	141,928
<i>Total Operating Revenues</i>	<u>10,094,804</u>	<u>238,273</u>	<u>10,333,077</u>
<b>Operating Expenses</b>			
Personal Services	152,147	-	152,147
Contractual Services	940,069	113,183	1,053,252
Claims	7,943,623	21,420	7,965,043
Other	60,921	540	61,461
<i>Total Operating Expenses</i>	<u>9,096,760</u>	<u>135,143</u>	<u>9,231,903</u>
<i>Operating Income (Loss)</i>	998,044	103,130	1,101,174
<b>Non-Operating Revenues (Expenses)</b>			
Other Non-operating Revenue	27,563	-	27,563
<i>Total Non-operating Revenues (Expenses)</i>	<u>27,563</u>	<u>-</u>	<u>27,563</u>
<i>Change in Net Position</i>	1,025,607	103,130	1,128,737
<i>Net Position Beginning of Year</i>	2,414,580	156,020	2,570,600
<i>Net Position End of Year</i>	<u>\$ 3,440,187</u>	<u>\$ 259,150</u>	<u>\$ 3,699,337</u>

**Wayne County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2014*

	Health Care	Self Insurance Worker's Compensation	Totals
<b>Cash Flows From Operating Activities</b>			
Cash Received From Sales/Service Charges	\$ 10,015,198	\$ 192,342	\$ 10,207,540
Cash Received From Other Operating Revenue	137,532	4,396	141,928
Cash Payments for Personal Services	(173,402)	-	(173,402)
Cash Payments for Contractual Services	(938,553)	(113,183)	(1,051,736)
Cash Payments for Claims	(7,771,020)	(27,268)	(7,798,288)
Cash Payments for Other Expenses	(64,423)	(540)	(64,963)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>1,205,332</u>	<u>55,747</u>	<u>1,261,079</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	1,205,332	55,747	1,261,079
<i>Cash and Investments at Beginning of Year</i>	3,226,504	169,053	3,395,557
<i>Cash and Investments at End of Year</i>	<u>\$ 4,431,836</u>	<u>\$ 224,800</u>	<u>\$ 4,656,636</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities</b>			
Operating Income (Loss)	\$ 998,044	\$ 103,130	\$ 1,101,174
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By Operating Activities:			
(Increase) Decrease in Assets:			
Due From Other Funds	-	(41,535)	(41,535)
Due From Other Governments	53,402	-	53,402
Prepaid Items	113	-	113
Increase (Decrease) in Liabilities:			
Accounts Payable	(1,890)	-	(1,890)
Accrued Wages and Benefits	548	-	548
Compensated Absences Payable	(12,910)	-	(12,910)
Due to Other Governments	(9,102)	-	(9,102)
Claims Payable	172,603	(5,848)	166,755
Unearned Revenue	4,524	-	4,524
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 1,205,332</u>	<u>\$ 55,747</u>	<u>\$ 1,261,079</u>

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sanitary Sewer District*  
*For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 750,634	\$ 725,050	\$ (25,584)
Other	306,050	-	(306,050)
<i>Total Operating Revenues</i>	<u>1,056,684</u>	<u>725,050</u>	<u>(331,634)</u>
<b>Operating Expenses</b>			
Personal Services	148,570	145,125	3,445
Contractual Services	359,037	311,982	47,055
Materials and Supplies	30,031	26,953	3,078
Capital Outlay	762,863	138,954	623,909
Other	259,807	34,473	225,334
Total Operating Expenses	<u>1,560,308</u>	<u>657,487</u>	<u>902,821</u>
<i>Operating Loss</i>	(503,624)	67,563	571,187
<b>Non Operating Revenues (Expenses)</b>			
Intergovernmental	246,550	-	(246,550)
Special Assessment - Capital	37,000	41,373	4,373
Principal Retirement	(131,668)	(142,668)	(11,000)
Interest and Fiscal Charges	(150,026)	(132,535)	17,491
<i>Total Non Operating Revenues (Expenses)</i>	<u>1,856</u>	<u>(233,830)</u>	<u>(235,686)</u>
<i>Loss Before Transfers</i>	(501,768)	(166,267)	335,501
Transfers In	-	69,000	69,000
Transfers Out	(95,419)	-	95,419
<i>Change in Fund Equity</i>	(597,187)	(97,267)	499,920
<i>Fund Equity (Deficit) Beginning of Year</i>	784,236	784,236	-
Prior Year Encumbrances Appropriated	<u>62,954</u>	<u>62,954</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 250,003</u>	<u>\$ 749,923</u>	<u>\$ 499,920</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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 10,009,151	\$ 10,015,198	\$ 6,047
Other	100,000	137,532	37,532
<i>Total Operating Revenues</i>	<u>10,109,151</u>	<u>10,152,730</u>	<u>43,579</u>
<b>Operating Expenses</b>			
Personal Services	197,739	181,422	16,317
Contractual Services	1,207,659	1,139,852	67,807
Claims	10,614,827	7,785,589	2,829,238
Other	256,281	71,318	184,963
<i>Total Operating Expenses</i>	<u>12,276,506</u>	<u>9,178,181</u>	<u>3,098,325</u>
<i>Change in Fund Equity</i>	(2,167,355)	974,549	3,141,904
<i>Fund Equity (Deficit) Beginning of Year</i>	3,063,201	3,063,201	-
Prior Year Encumbrances Appropriated	<u>163,304</u>	<u>163,304</u>	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 1,059,150</u>	<u>\$ 4,201,054</u>	<u>\$ 3,141,904</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes  
in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Self Insurance Workers' Compensation  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 193,206	\$ 192,342	\$ (864)
Other	-	4,396	4,396
<i>Total Operating Revenues</i>	<u>193,206</u>	<u>196,738</u>	<u>3,532</u>
<b>Operating Expenses</b>			
Contractual Services	170,079	113,183	56,896
Claims	182,180	56,262	125,918
Other	10,000	540	9,460
<i>Total Operating Expenses</i>	<u>362,259</u>	<u>169,985</u>	<u>192,274</u>
<i>Change in Fund Equity</i>	(169,053)	26,753	195,806
<i>Fund Equity (Deficit) Beginning of Year</i>	130,449	130,449	-
Prior Year Encumbrances Appropriated	<u>38,604</u>	<u>38,604</u>	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 195,806</u>	<u>\$ 195,806</u>

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

## Nonmajor Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as 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 is the County's private purpose trust fund:

#### ***Rathburn 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.

### **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 are used for the operation of the District Board of Health. The County Auditor acts as the fiscal agent.

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

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

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

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

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

*Medway*

*Elections Commission*

*Board of DD Food Service*

*Ohio House Trust Fees*

*Building Standards Fee Assessment*

*Contract Performance Deposits*

*County Agency*

*Indigent Assessment Fees*

*SSI Funds Trust*

*Park District*

*Inmate Agency*

*Resident Personal Accounts*

**Wayne County, Ohio**  
*Combining Statement of Assets and Liabilities*  
*Agency Funds*  
*December 31, 2014*

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 268,415	\$ 572,997	\$ 2,991,144
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	115,832,942
Sales Tax	-	-	-	-
Accounts	-	-	-	-
Prepaid Items	-	-	-	-
Due from Other Governments	2,501,114	-	-	-
<i>Total Assets</i>	<u>\$ 2,501,114</u>	<u>\$ 268,415</u>	<u>\$ 572,997</u>	<u>\$ 118,824,086</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 2,501,114	\$ 268,415	\$ 572,997	\$ 118,824,086
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 2,501,114</u>	<u>\$ 268,415</u>	<u>\$ 572,997</u>	<u>\$ 118,824,086</u>

<u>Undivided Auto</u>	<u>District Board of Health</u>	<u>Mental Health and Recovery Board</u>	<u>Soil and Water Conservation</u>	<u>Other Agency Funds</u>	<u>Totals</u>
\$ 726,016	\$ 954,256	\$ 4,974,241	\$ 40,609	\$ 556,370	\$ 11,084,048
-	-	-	-	1,749,106	1,749,106
-	-	-	-	486,622	116,319,564
40,579	-	-	-	-	40,579
-	-	-	-	5,590	5,590
-	-	6,388	-	-	6,388
1,160,582	-	-	-	34,446	3,696,142
<u>\$ 1,927,177</u>	<u>\$ 954,256</u>	<u>\$ 4,980,629</u>	<u>\$ 40,609</u>	<u>\$ 2,832,134</u>	<u>\$ 132,901,417</u>
\$ 1,927,177	\$ 954,256	\$ 4,980,629	\$ 40,609	\$ 1,119,591	\$ 131,188,874
-	-	-	-	1,712,543	1,712,543
<u>\$ 1,927,177</u>	<u>\$ 954,256</u>	<u>\$ 4,980,629</u>	<u>\$ 40,609</u>	<u>\$ 2,832,134</u>	<u>\$ 132,901,417</u>

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Reductions	Ending Balance 12/31/2014
<b>Undivided and Library Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 4,622,329	\$ 4,622,329	\$ -
Due From Other Governments	2,379,010	2,501,114	2,379,010	2,501,114
<i>Total Assets</i>	<u>\$ 2,379,010</u>	<u>\$ 7,123,443</u>	<u>\$ 7,001,339</u>	<u>\$ 2,501,114</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 2,379,010	\$ 2,501,114	\$ 2,379,010	\$ 2,501,114
<i>Total Liabilities</i>	<u>\$ 2,379,010</u>	<u>\$ 2,501,114</u>	<u>\$ 2,379,010</u>	<u>\$ 2,501,114</u>
<b>Payroll Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 277,324	\$ 19,910,022	\$ 19,918,931	\$ 268,415
<i>Total Assets</i>	<u>\$ 277,324</u>	<u>\$ 19,910,022</u>	<u>\$ 19,918,931</u>	<u>\$ 268,415</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 277,324	\$ -	\$ 8,909	\$ 268,415
<i>Total Liabilities</i>	<u>\$ 277,324</u>	<u>\$ -</u>	<u>\$ 8,909</u>	<u>\$ 268,415</u>
<b>Real Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 686,944	\$ 2,054,827	\$ 2,168,774	\$ 572,997
<i>Total Assets</i>	<u>\$ 686,944</u>	<u>\$ 2,054,827</u>	<u>\$ 2,168,774</u>	<u>\$ 572,997</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 686,944	\$ -	\$ 113,947	\$ 572,997
<i>Total Liabilities</i>	<u>\$ 686,944</u>	<u>\$ -</u>	<u>\$ 113,947</u>	<u>\$ 572,997</u>
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 3,036,115	\$ 115,129,949	\$ 115,174,920	\$ 2,991,144
Receivables:				
Taxes	112,459,134	115,832,942	112,459,134	115,832,942
<i>Total Assets</i>	<u>\$ 115,495,249</u>	<u>\$ 230,962,891</u>	<u>\$ 227,634,054</u>	<u>\$ 118,824,086</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 115,495,249	\$ 3,328,837	\$ -	\$ 118,824,086
<i>Total Liabilities</i>	<u>\$ 115,495,249</u>	<u>\$ 3,328,837</u>	<u>\$ -</u>	<u>\$ 118,824,086</u>
<b>Undivided Auto</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 611,940	\$ 2,722,322	\$ 2,608,246	\$ 726,016
Receivables:				
Sales Tax	38,448	40,579	38,448	40,579
Due From Other Governments	1,221,956	1,160,582	1,221,956	1,160,582
<i>Total Assets</i>	<u>\$ 1,872,344</u>	<u>\$ 3,923,483</u>	<u>\$ 3,868,650</u>	<u>\$ 1,927,177</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 1,872,344	\$ 1,315,237	\$ 1,260,404	\$ 1,927,177
<i>Total Liabilities</i>	<u>\$ 1,872,344</u>	<u>\$ 1,315,237</u>	<u>\$ 1,260,404</u>	<u>\$ 1,927,177</u>
<b>District Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 865,969	\$ 2,350,594	\$ 2,262,307	\$ 954,256
<i>Total Assets</i>	<u>\$ 865,969</u>	<u>\$ 2,350,594</u>	<u>\$ 2,262,307</u>	<u>\$ 954,256</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 865,969	\$ 88,287	\$ -	\$ 954,256
<i>Total Liabilities</i>	<u>\$ 865,969</u>	<u>\$ 88,287</u>	<u>\$ -</u>	<u>\$ 954,256</u>

(continued)

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Reductions	Ending Balance 12/31/2014
<b>Mental Health and Recovery Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 4,738,804	\$ 7,348,364	\$ 7,112,927	\$ 4,974,241
Prepaid Items	-	6,388	-	6,388
<i>Total Assets</i>	<u>\$ 4,738,804</u>	<u>\$ 7,354,752</u>	<u>\$ 7,112,927</u>	<u>\$ 4,980,629</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 4,738,804	\$ 241,825	\$ -	\$ 4,980,629
<i>Total Liabilities</i>	<u>\$ 4,738,804</u>	<u>\$ 241,825</u>	<u>\$ -</u>	<u>\$ 4,980,629</u>
<b>Soil and Water Conversation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 83,399	\$ 410,919	\$ 453,709	\$ 40,609
<i>Total Assets</i>	<u>\$ 83,399</u>	<u>\$ 410,919</u>	<u>\$ 453,709</u>	<u>\$ 40,609</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 83,399	\$ 176	\$ 42,966	\$ 40,609
<i>Total Liabilities</i>	<u>\$ 83,399</u>	<u>\$ 176</u>	<u>\$ 42,966</u>	<u>\$ 40,609</u>
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 560,178	\$ 1,350,481	\$ 1,354,289	\$ 556,370
Cash and Investments in Segregated Accounts	822,299	1,738,943	812,136	1,749,106
Receivables:				
Taxes	479,530	486,622	479,530	486,622
Accounts	1,837	5,590	1,837	5,590
Accrued Interest	1	-	1	-
Due From Other Funds	-	-	-	-
Due From Other Governments	60,931	34,446	60,931	34,446
<i>Total Assets</i>	<u>\$ 1,924,776</u>	<u>\$ 3,616,082</u>	<u>\$ 2,708,724</u>	<u>\$ 2,832,134</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 1,110,255	\$ 617,503	\$ 608,167	\$ 1,119,591
Undistributed Monies	814,521	904,973	6,951	1,712,543
<i>Total Liabilities</i>	<u>\$ 1,924,776</u>	<u>\$ 1,522,476</u>	<u>\$ 615,118</u>	<u>\$ 2,832,134</u>
<b>Total Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 10,860,673	\$ 155,899,807	\$ 155,676,432	\$ 11,084,048
Cash and Investments in Segregated Accounts	822,299	1,738,943	812,136	1,749,106
Receivables:				
Taxes	112,938,664	116,319,564	112,938,664	116,319,564
Sales Tax	38,448	40,579	38,448	40,579
Accounts	1,837	5,590	1,837	5,590
Accrued Interest	1	-	1	-
Prepaid Items	-	6,388	-	6,388
Due From Other Governments	3,661,897	3,696,142	3,661,897	3,696,142
<i>Total Assets</i>	<u>\$ 128,323,819</u>	<u>\$ 277,707,013</u>	<u>\$ 273,129,415</u>	<u>\$ 132,901,417</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 127,509,298	\$ 8,092,979	\$ 4,413,403	\$ 131,188,874
Undistributed Monies	814,521	904,973	6,951	1,712,543
<i>Total Liabilities</i>	<u>\$ 128,323,819</u>	<u>\$ 8,997,952</u>	<u>\$ 4,420,354</u>	<u>\$ 132,901,417</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes  
in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Rathburn Trust  
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenses</b>			
Current:			
Human Services			
Personal Services	7,904	-	7,904
<i>Total Expenditures</i>	7,904	-	7,904
<i>Change in Fund Equity</i>	(7,904)	-	7,904
<i>Fund Equity (Deficit) Beginning of Year</i>	7,904	7,904	-
<i>Fund Equity (Deficit) End of Year</i>	\$ -	\$ 7,904	\$ 7,904

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

**Wayne County, Ohio**  
*Supplementary Schedule*  
*General Fund Cash Basis to GAAP Basis Reconciliation*  
*For the Year Ended December 31, 2014*

	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	Harriett McCoy Trust	Victims Assistance Trust	Recorders Equipment Administration	Certificate of Title Administration	Sheriff's Canine Donations	Employee Benefit Liability	Sheriff Rotary	Total General Fund
<b>Revenues</b>												
Property and Other Local Taxes	\$ 3,881,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,881,130
Permissive Sales Taxes	10,268,286	212,391	-	-	-	-	-	-	-	-	-	10,480,677
Charges for Services	3,638,509	40,577	-	-	-	65,703	587,064	-	-	-	274,296	4,606,149
Licenses and Permits	159,676	-	-	-	-	-	-	-	-	-	-	159,676
Fines and Forfeitures	314,780	(688)	-	-	-	-	-	-	-	-	-	314,092
Intergovernmental	3,574,484	(65,491)	-	-	-	-	-	-	-	-	-	3,508,993
Interest	251,819	(14,284)	-	-	-	-	-	-	-	-	-	237,535
Rent	110,642	(1,587)	-	-	-	-	-	-	-	-	-	109,055
Contributions and Donations	2,540	-	-	-	-	4,523	-	-	-	-	-	7,063
Other	779,653	(66,950)	-	55,501	-	-	-	490	-	-	-	768,694
<b>Total Revenues</b>	<b>22,981,519</b>	<b>103,968</b>	<b>-</b>	<b>55,501</b>	<b>-</b>	<b>4,523</b>	<b>65,703</b>	<b>587,064</b>	<b>490</b>	<b>-</b>	<b>274,296</b>	<b>24,073,064</b>

**Expenditures**

Current:												
General Government:												
Legislative and Executive	6,403,452	(568,078)	-	33,268	-	-	66,686	490,127	-	-	-	6,425,455
Judicial	4,859,167	6,503	-	-	-	-	-	-	-	-	-	4,865,670
Public Safety	8,352,421	(54,406)	-	-	-	100	-	5,244	-	-	265,398	8,568,757
Public Works	100,046	247	-	-	-	-	-	-	-	-	-	100,293
Health	321,583	(11,756)	-	-	-	-	-	-	-	-	-	309,827
Human Services	821,798	(30,200)	-	-	-	-	-	-	-	-	-	791,598
Economic Development and Assistance	526,210	(2,728)	-	-	-	-	-	-	-	-	-	523,482
<b>Total Expenditures</b>	<b>21,384,677</b>	<b>(660,418)</b>	<b>-</b>	<b>33,268</b>	<b>-</b>	<b>100</b>	<b>66,686</b>	<b>490,127</b>	<b>5,244</b>	<b>-</b>	<b>265,398</b>	<b>21,585,082</b>

*Excess (Deficiency) of Revenues*

<i>Over (Under) Expenditures</i>	1,596,842	764,386	-	22,233	-	4,423	(983)	96,937	(4,754)	-	8,898	2,487,982
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**Other Financing Sources (Uses)**

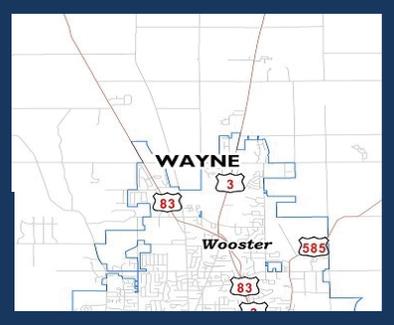
Proceeds from Sale of Assets	4,957	-	-	-	-	-	-	-	-	-	-	4,957
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	(1,855,564)	-	-	-	-	-	-	(100,000)	-	69,000	-	(1,886,564)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,850,607)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>69,000</b>	<b>-</b>	<b>(1,881,607)</b>

*Net Change in Fund Balance*

Beginning Fund Balance	4,707,215	2,589,118	400,000	118,155	3,284	7,209	20,852	434,415	15,528	718,660	50,954	9,065,390
Prior year Encumbrances Appropriated	613,411	-	-	-	-	-	-	-	-	-	-	-
Increase/(Decrease) in Consumable Inventory	-	9,516	-	-	-	-	-	(2,252)	-	-	-	7,264
Ending Fund Balance	5,066,861	3,363,020	400,000	140,388	3,284	11,632	19,869	429,100	10,774	787,660	59,852	9,679,029

**NOTE:** The above can be used to reconcile the General Fund's Non-GAAP Basis reporting to the General Fund's modified accrual GAAP Basis reporting. Several funds have been consolidated with the General Fund on the modified accrual GAAP Basis as a result of the implementation of GASB Statement No. 54.

# STATISTICS



Wayne Township was established in 1816 and named in honor of General Anthony Wayne. The total population is 4,159 with 35.4 road miles. The Township has a total of 4 tornado sirens.





# 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-11</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-12 - S-20</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-21 - S-27</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-28 - S-29</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-30 - S-41</b>

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

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

	2014	2013	2012	2011
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$ 71,400,883	\$ 72,827,280	\$ 75,132,996	\$ 76,893,619
Restricted for:				
Capital Projects	6,183,248	5,773,061	1,984,041	2,022,247
Debt Service	668,658	668,658	725,514	746,173
Public Works Projects	3,633,150	3,959,443	3,483,348	4,256,621
Human Services Programs	17,822,837	19,395,566	19,927,354	19,489,954
Community Development Projects	345,449	428,782	681,648	194,642
Other Purposes	3,904,159	4,727,620	5,747,294	5,439,356
Unrestricted (Deficit)	<u>14,380,625</u>	<u>12,604,228</u>	<u>7,888,653</u>	<u>6,623,813</u>
Total Governmental Activities Net Position	<u>118,339,009</u>	<u>120,384,638</u>	<u>115,570,848</u>	<u>115,666,425</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	8,385,475	8,562,963	8,807,553	8,622,585
Unrestricted (Deficit)	<u>1,320,738</u>	<u>1,365,398</u>	<u>1,358,504</u>	<u>406,905</u>
Total Business-type Activities Net Position	<u>9,706,213</u>	<u>9,928,361</u>	<u>10,166,057</u>	<u>9,029,490</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	79,786,358	81,390,243	83,940,549	85,516,204
Restricted	32,557,501	34,953,130	32,549,199	32,148,993
Unrestricted (Deficit)	<u>15,701,363</u>	<u>13,969,626</u>	<u>9,247,157</u>	<u>7,030,718</u>
Total Primary Government Net Position	<u>\$ 128,045,222</u>	<u>\$ 130,312,999</u>	<u>\$ 125,736,905</u>	<u>\$ 124,695,915</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
- (2) 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
  - Change in fund classifications
  - Unrecorded construction in progress
  - Implementation of GASB 51
- (3) Restated due to implementation of GASB 54

2010 (3)	2009 (2)	2008	2007	2006 (1)	2005
\$ 78,929,883	\$ 79,056,814	\$ 81,110,577	\$ 81,561,433	\$ 79,170,381	\$ 77,166,844
1,884,415	1,851,883	1,844,539	1,665,295	2,360,232	2,824,793
746,855	748,393	784,670	785,506	788,953	787,436
4,836,155	4,242,567	3,309,325	4,537,208	4,240,771	3,359,183
20,507,850	20,368,950	18,706,912	17,614,259	17,241,674	17,409,275
767,514	949,039	1,345,538	768,883	1,099,531	739,489
5,075,079	4,356,940	3,689,727	2,738,847	2,522,021	3,225,346
7,281,622	6,682,244	9,100,378	11,167,793	11,858,619	10,520,129
<u>120,029,373</u>	<u>118,256,830</u>	<u>119,891,666</u>	<u>120,839,224</u>	<u>119,282,182</u>	<u>116,032,495</u>
7,699,704	7,246,212	5,752,050	5,753,433	5,974,728	6,000,424
661,757	795,735	886,165	948,515	1,200,327	1,476,022
<u>8,361,461</u>	<u>8,041,947</u>	<u>6,638,215</u>	<u>6,701,948</u>	<u>7,175,055</u>	<u>7,476,446</u>
86,629,587	86,303,026	86,862,627	87,314,866	85,145,109	83,167,268
33,817,868	32,517,772	29,680,711	28,109,998	28,253,182	28,345,522
7,943,379	7,477,979	9,986,543	12,116,308	13,058,946	11,996,151
<u>\$ 128,390,834</u>	<u>\$ 126,298,777</u>	<u>\$ 126,529,881</u>	<u>\$ 127,541,172</u>	<u>\$ 126,457,237</u>	<u>\$ 123,508,941</u>

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

	2014	2013	2012	2011
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 8,398,583	\$ 8,708,408	\$ 8,103,918	\$ 8,176,389
Judicial	5,846,626	6,378,133	5,869,841	5,856,573
Public Safety	10,663,365	9,959,759	10,159,616	10,539,336
Public Works	11,330,713	8,321,728	9,372,804	8,613,555
Health	598,858	620,293	632,277	570,737
Human Services	31,528,879	30,012,641	29,699,471	31,266,388
Conservation and Recreation	-	10,000	-	122,473
Economic Development Assistance	775,256	1,088,034	1,243,707	1,229,400
Urban Redevelopment and Housing	-	-	6,280	4,023
Other	-	-	-	-
Interest and Fiscal Charges	213,393	226,218	236,574	307,831
Refunding Bond Issuances Costs	-	-	-	106,160
<i>Total Governmental Activities Expenses</i>	<u>69,355,673</u>	<u>65,325,214</u>	<u>65,324,488</u>	<u>66,792,865</u>
Business-type Activities:				
Sanitary Sewer District	1,032,562	1,047,806	1,119,233	1,334,289
Water District	-	-	-	-
<i>Total Business-Type Activities Expenses</i>	<u>1,032,562</u>	<u>1,047,806</u>	<u>1,119,233</u>	<u>1,334,289</u>
<i>Total Primary Government Expenses</i>	<u>70,388,235</u>	<u>66,373,020</u>	<u>66,443,721</u>	<u>68,127,154</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	3,278,686	3,539,748	4,135,613	4,009,287
Judicial	1,496,251	1,700,374	1,640,448	1,596,316
Public Safety	2,142,783	2,462,737	1,903,794	2,024,505
Public Works	488,446	197,908	166,042	181,603
Health	267,138	298,239	244,997	254,987
Human Services	4,441,468	4,404,105	4,224,040	4,790,580
Economic Development and Assistance	-	-	-	-
Other	-	-	-	-
Operating Grants and Contributions				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	309,361	826,049	246,653	201,572
Public Safety	869,292	1,101,239	937,975	971,472
Public works	6,614,982	6,294,357	6,016,375	5,376,933
Health	68,900	24,198	52,680	29,656
Human Services	15,792,625	14,942,523	15,020,615	14,799,488
Economic Development and Assistance	271,255	345,212	1,257,682	324,704
Transportation	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Other	-	-	-	-
Capital Grants and Contributions				
Public Safety	-	-	-	1,062,970
Public Works	1,609,015	2,048,971	1,614,313	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	165,139
<i>Total Governmental Activities Program Revenues</i>	<u>37,650,202</u>	<u>38,185,660</u>	<u>37,461,227</u>	<u>35,789,212</u>

2010 (3)	2009 (2)	2008	2007	2006 (1)	2005
\$ 7,826,914	\$ 8,472,416	\$ 9,049,807	\$ 10,659,605	\$ 10,338,123	\$ 10,872,431
5,466,859	5,809,837	6,108,809	6,176,742	4,955,774	4,987,965
10,383,256	11,608,557	11,909,180	11,329,681	10,344,660	10,051,879
9,775,297	8,372,289	9,424,619	10,688,840	8,766,467	8,747,609
481,906	716,856	881,591	515,654	547,959	467,602
32,232,617	36,592,414	36,056,689	36,572,367	35,666,262	32,897,269
527,294	23,925	513	86,029	88,662	61,930
590,225	1,281,177	555,635	631,645	590,544	181,528
-	25,275	6,714	193,122	385,539	219,017
-	-	1,148,460	748,260	884,280	1,059,714
433,965	442,930	463,922	487,641	505,411	511,453
-	-	-	-	-	-
67,718,333	73,345,676	75,605,939	78,089,586	73,073,681	70,058,397
1,089,669	940,568	970,522	1,242,966	1,239,965	527,824
-	23,106	110,703	28,455	-	-
1,089,669	963,674	1,081,225	1,271,421	1,239,965	527,824
68,808,002	74,309,350	76,687,164	79,361,007	74,313,646	70,586,221
2,887,708	3,041,192	3,546,967	5,242,057	5,069,432	5,472,404
1,713,750	1,363,234	1,528,142	1,549,051	1,389,476	1,166,958
1,657,572	1,961,385	1,770,496	1,904,406	1,884,869	1,739,546
481,859	141,839	159,113	314,421	641,005	438,276
129,933	278,296	244,458	263,124	246,921	255,722
4,617,604	4,948,337	4,185,586	5,040,289	4,002,044	4,330,178
-	-	2,525	-	-	-
-	-	130,711	123,583	124,905	161,207
-	35,239	-	-	-	1,037,743
440,065	458,897	227,148	203,873	83,766	224,415
1,549,678	1,933,457	1,422,423	1,277,732	1,194,297	1,489,064
6,747,209	6,146,653	5,779,722	6,653,163	6,241,356	5,662,166
22,931	436,757	377,638	8,625	-	17,072
17,456,116	22,607,341	21,134,358	18,781,420	16,989,231	15,501,359
426,570	513,819	1,476,841	423,245	1,324,082	212,563
-	-	-	-	-	8,838
-	-	-	-	-	168,913
-	-	-	-	-	1,216
992,118	194,703	-	-	-	-
-	967,148	1,112,346	5,878,127	2,859,525	19,796,307
-	-	-	-	-	21,900
1,322,789	8,200	271,560	-	-	-
40,445,902	45,036,497	43,370,034	47,663,116	42,050,909	57,705,847

(continued)

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

	2014	2013	2012	2011
<b>Business-type Activities:</b>				
Charges for Services				
Sanitary Sewer District	\$ 718,748	\$ 789,432	\$ 824,741	\$ 802,327
Operating Grants and Contributions				
Sanitary Sewer District	-	-	458,057	1,199,607
Water District	-	-	-	-
Capital Grants and Contributions				
Sanitary Sewer District	-	-	947,898	-
<i>Total Business-type Activities Program Revenues</i>	<u>718,748</u>	<u>789,432</u>	<u>2,230,696</u>	<u>2,001,934</u>
<i>Total Primary Government Program Revenues</i>	<u>38,368,950</u>	<u>38,975,092</u>	<u>39,691,923</u>	<u>37,791,146</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(31,705,471)	(27,139,554)	(27,863,261)	(31,003,653)
Business-type Activities	(313,814)	(258,374)	1,111,463	667,645
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(32,019,285)</u>	<u>(27,397,928)</u>	<u>(26,751,798)</u>	<u>(30,336,008)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	3,886,039	3,838,970	3,870,172	3,734,666
Human Services - County Board of DD	6,093,811	5,991,848	5,972,655	5,606,589
Human Services - Children Services Board	3,234,844	3,190,736	3,190,063	3,026,597
Human Services - Wayne County Care Center	1,321,332	1,304,469	1,310,172	1,235,708
Sales Taxes	11,803,939	11,000,355	10,558,479	10,113,622
Grants and Entitlements Not Restricted to Specific Programs	2,783,823	3,231,042	1,978,274	2,193,033
Gain/(Loss) on Sale of Capital Assets	(461,112)	2,747,724	-	-
Investment Earnings	237,535	158,807	331,106	424,329
Miscellaneous	828,631	489,393	556,763	306,161
Transfers	(69,000)	-	-	-
<i>Total Governmental Activities</i>	<u>29,659,842</u>	<u>31,953,344</u>	<u>27,767,684</u>	<u>26,640,705</u>
Business-type Activities:				
Investment Earnings	22,666	20,678	-	-
Miscellaneous	-	-	25,104	384
Transfers	69,000	-	-	-
<i>Total Business-type Activities</i>	<u>91,666</u>	<u>20,678</u>	<u>25,104</u>	<u>384</u>
<i>Total Primary Government</i>	<u>29,751,508</u>	<u>31,974,022</u>	<u>27,792,788</u>	<u>26,641,089</u>
<b>Change in Net Position</b>				
Governmental Activities	(2,045,629)	4,813,790	(95,577)	(4,362,948)
Business-type Activities	(222,148)	(237,696)	1,136,567	668,029
<i>Total Primary Government Change in Net Position</i>	<u>\$ (2,267,777)</u>	<u>\$ 4,576,094</u>	<u>\$ 1,040,990</u>	<u>\$ (3,694,919)</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
- (2) 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
  - Change in fund classifications
  - Unrecorded construction in progress
  - Implementation of GASB 51
- (3) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
  - Implementation of GASB 54

2010 (3)	2009 (2)	2008	2007	2006 (1)	2005
\$ 802,126	\$ 639,967	\$ 671,652	\$ 625,174	\$ 773,477	\$ 1,561,752
173,140	1,703,293	8,250	95,000	247,601	1,637,489
-	-	-	36,000	-	-
-	-	193,445	-	-	-
975,266	2,343,260	873,347	756,174	1,021,078	3,199,241
41,421,168	47,379,757	44,243,381	48,419,290	43,071,987	60,905,088
(27,272,431)	(28,309,179)	(32,235,905)	(30,426,470)	(31,022,772)	(12,352,550)
(114,403)	1,379,586	(207,878)	(515,247)	(218,887)	2,671,417
(27,386,834)	(26,929,593)	(32,443,783)	(30,941,717)	(31,241,659)	(9,681,133)
3,829,615	3,642,889	3,780,439	3,680,018	4,073,625	3,731,097
5,696,429	5,387,356	6,074,774	6,030,019	6,771,032	6,593,307
3,375,959	3,194,973	3,570,150	3,493,610	3,882,756	3,785,863
1,257,497	1,210,463	1,040,166	1,025,712	1,183,746	1,074,937
9,362,158	8,883,122	10,613,699	9,749,972	9,522,787	9,538,188
3,103,757	2,671,454	3,379,153	4,042,417	4,407,494	4,491,322
-	-	-	-	-	-
706,265	759,046	2,356,663	3,267,530	2,379,412	1,645,951
934,403	925,040	473,303	704,234	621,336	983,131
-	-	-	(10,000)	277,787	534,583
28,266,083	26,674,343	31,288,347	31,983,512	33,119,975	32,378,379
-	-	-	-	-	6,669
49,283	24,146	144,145	32,140	195,283	32,959
-	-	-	10,000	(277,787)	(534,583)
49,283	24,146	144,145	42,140	(82,504)	(494,955)
28,315,366	26,698,489	31,432,492	32,025,652	33,037,471	31,883,424
993,652	(1,634,836)	(947,558)	1,557,042	2,097,203	20,025,829
(65,120)	1,403,732	(63,733)	(473,107)	(301,391)	2,176,462
\$ 928,532	\$ (231,104)	\$ (1,011,291)	\$ 1,083,935	\$ 1,795,812	\$ 22,202,291

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

	2014	2013	2012	2011 (3)
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	620,675	601,294	622,685	710,199
Restricted	1	1	3,284	3,277
Committed	1,187,660	1,118,660	994,380	950,700
Assigned	4,116,144	3,658,164	2,577,304	735,724
Unassigned	3,754,549	3,687,271	3,547,957	5,465,730
<i>Total General Fund</i>	<u>9,679,029</u>	<u>9,065,390</u>	<u>7,745,610</u>	<u>7,865,630</u>
All Other Governmental Funds				
Reserved	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	223,144	232,071	525,629	258,572
Restricted	24,455,161	25,940,042	27,328,110	27,698,932
Committed	926,226	705,922	776,696	819,137
Assigned	4,618,520	4,729,964	1,188,075	1,094,323
Unassigned	(92,562)	(117,261)	(175,488)	(68,673)
<i>Total All Other Governmental Funds</i>	<u>30,130,489</u>	<u>31,490,738</u>	<u>29,643,022</u>	<u>29,802,291</u>
<i>Total Governmental Funds</i>	<u>\$ 39,809,518</u>	<u>\$ 40,556,128</u>	<u>\$ 37,388,632</u>	<u>\$ 37,667,921</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
- (2) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:  
Change in fund classifications
- (3) Reclassifications due to implementation of GASB 54

2010 (2)	2009	2008	2007	2006 (1)	2005
\$ 888,816	\$ 923,557	\$ 925,400	\$ 3,460,433	\$ 947,248	\$ 2,095,990
5,830,058	5,857,491	6,968,146	5,453,415	7,214,036	5,813,472
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,718,874	6,781,048	7,893,546	8,913,848	8,161,284	7,909,462
5,167,495	3,545,057	4,206,537	4,093,958	3,657,157	3,553,116
24,077,723	23,305,513	20,412,926	21,350,745	23,103,620	20,740,275
746,855	748,393	750,164	751,000	788,953	829,348
586,259	1,301,320	920,763	1,274,960	1,453,543	2,234,420
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
30,578,332	28,900,283	26,290,390	27,470,663	29,003,273	27,357,159
\$ 37,297,206	\$ 35,681,331	\$ 34,183,936	\$ 36,384,511	\$ 37,164,557	\$ 35,266,621

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

	2014	2013	2012	2011
<b>Revenues</b>				
Property and Other Local Taxes	\$ 14,516,377	\$ 14,328,648	\$ 14,060,757	\$ 13,972,288
Permissive Sales Tax	11,725,908	10,868,840	10,584,910	10,020,259
Special Assessments	1,707	1,702	2,173	2,202
Charges for Services	10,833,228	10,749,161	10,649,571	11,495,362
Licenses and Permits	737,632	790,802	372,693	411,298
Fines and Forfeitures	992,032	1,042,694	1,374,321	924,463
Intergovernmental	28,492,261	27,676,281	26,763,708	26,705,291
Investment Income	247,072	167,616	340,303	436,840
Rent	305,355	137,168	188,565	238,390
Donations	65,018	55,179	53,001	66,570
Other	2,470,798	1,612,545	1,530,283	1,682,092
<i>Total Revenues</i>	<u>70,387,388</u>	<u>67,430,636</u>	<u>65,920,285</u>	<u>65,955,055</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,393,137	8,256,975	7,584,075	7,438,708
Judicial	5,614,818	5,943,248	5,432,513	5,187,927
Public Safety	10,666,385	9,796,008	9,836,241	9,872,561
Public Works	7,416,598	6,954,034	7,988,792	7,022,605
Health	602,619	644,799	640,002	595,755
Human Services	33,227,014	31,483,020	30,396,272	31,588,680
Conservation and Recreation	-	10,000	-	-
Economic Development and Assistance	838,306	1,094,288	1,240,081	1,354,368
Urban Redevelopment and Housing	-	-	7,019	19,020
Other	-	-	-	-
Capital Outlay	3,447,344	2,440,195	2,155,474	1,752,558
Debt Service:				
Principal Retirement	665,786	650,786	696,786	796,786
Interest and Fiscal Charges	194,750	207,550	222,554	251,982
Bond Issuance Costs	-	-	-	106,160
<i>Total Expenditures</i>	<u>71,066,757</u>	<u>67,480,903</u>	<u>66,199,809</u>	<u>65,987,110</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(679,369)</u>	<u>(50,267)</u>	<u>(279,524)</u>	<u>(32,055)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	4,957	3,248,824	4,514	7,901
Issuance of Refunding Bond	-	-	-	8,020,000
Premium on Issuance of Refunding Bond	-	-	-	118,648
Payment to Refunded Bond Escrow Agent	-	-	-	(7,960,319)
Proceeds of OPWC Loans	-	-	-	-
Insurance Recovery	-	-	-	-
Other Financing Sources	-	-	-	-
Transfers In	2,088,552	1,924,647	1,746,510	1,578,683
Transfers Out	(2,157,552)	(1,924,647)	(1,746,510)	(1,578,683)
<i>Total Other Financing Sources (Uses)</i>	<u>(64,043)</u>	<u>3,248,824</u>	<u>4,514</u>	<u>186,230</u>
<i>Net Change in Fund Balances</i>	<u>\$ (743,412)</u>	<u>\$ 3,198,557</u>	<u>\$ (275,010)</u>	<u>\$ 154,175</u>
Debt Service as a Percentage of Noncapital Expenditures	1.3%	1.3%	1.4%	1.8%

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

- (1) 2010, 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:  
Change in fund classifications

	2010 (1)	2009 (1)	2008	2007	2006	2005
\$	14,075,404	\$ 13,963,870	\$ 13,953,967	\$ 14,079,568	\$ 16,041,064	\$ 15,126,971
	9,332,521	8,991,618	9,700,500	9,749,972	9,522,786	9,538,188
	2,335	1,541	2,269	2,310	2,494	2,350
	11,276,608	10,979,593	10,185,973	11,584,245	10,547,546	10,928,771
	411,582	291,938	314,086	327,486	343,793	341,050
	937,707	739,601	767,712	807,875	800,464	646,012
	31,034,578	35,771,584	33,424,208	34,699,636	32,409,156	31,037,834
	720,618	772,895	2,381,710	3,311,307	2,419,191	1,672,214
	251,352	254,380	252,560	400,851	726,679	426,458
	29,293	30,919	29,936	29,814	777,713	25,502
	2,649,063	2,264,497	2,030,401	2,382,524	1,991,343	2,759,159
	<u>70,721,061</u>	<u>74,062,436</u>	<u>73,043,322</u>	<u>77,375,588</u>	<u>75,582,229</u>	<u>72,504,509</u>
	7,353,720	7,727,287	8,608,665	9,961,381	9,834,394	10,662,511
	5,009,989	5,128,999	5,602,463	5,399,957	4,633,515	4,605,217
	10,459,157	11,488,766	11,413,429	10,865,957	10,183,328	9,741,246
	7,317,536	6,477,463	8,108,593	7,413,497	6,589,224	7,785,176
	485,647	753,712	931,773	513,347	545,494	472,896
	33,528,980	36,983,483	36,184,213	35,973,974	35,393,685	32,724,351
	527,294	24,023	415	86,029	88,662	64,179
	608,095	1,456,151	587,986	640,261	600,317	197,450
	-	30,332	6,714	193,122	385,539	219,017
	-	-	1,248,460	748,260	855,176	1,029,536
	2,715,341	1,640,742	1,563,509	5,273,226	4,600,920	2,405,907
	621,786	596,000	573,500	591,000	573,500	558,413
	411,808	436,823	460,036	484,280	507,429	529,161
	-	-	-	-	-	-
	<u>69,039,353</u>	<u>72,743,781</u>	<u>75,289,756</u>	<u>78,144,291</u>	<u>74,791,183</u>	<u>70,995,060</u>
	<u>1,681,708</u>	<u>1,318,655</u>	<u>(2,246,434)</u>	<u>(768,703)</u>	<u>791,046</u>	<u>1,509,449</u>
	56	-	250	653	566	3,286
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	115,727	-	-	100,000	-
	-	100,000	-	-	-	-
	-	-	-	-	-	700
	1,744,500	1,301,815	1,329,535	211,796	2,511,887	3,990,081
	(1,744,500)	(1,301,815)	(1,329,535)	(221,796)	(2,234,100)	(3,455,498)
	<u>56</u>	<u>215,727</u>	<u>250</u>	<u>(9,347)</u>	<u>378,353</u>	<u>538,569</u>
\$	<u>1,681,764</u>	<u>1,534,382</u>	<u>(2,246,184)</u>	<u>(778,050)</u>	<u>1,169,399</u>	<u>2,048,018</u>
	1.6%	1.5%	1.4%	1.5%	1.5%	1.6%

**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
2014	\$ 2,261,364,850	\$ 6,461,042,429	\$ -	\$ -
2013	2,125,882,010	6,073,948,600	-	-
2012	2,103,857,360	6,011,021,029	-	-
2011 (a)	2,092,788,770	5,979,396,486	-	-
2010	2,121,851,380	6,062,432,514	-	-
2009	2,113,732,713	6,039,236,323	-	-
2008 (b)	1,958,613,860	5,596,039,600	133,357,090	711,237,813
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

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 23% for 2005 - 2006. For 2007 the percentage was 12.5%. This percentage was reduced to 6.25% for 2008 and was eliminated for 2009.
- (3) Public utility personal is assessed at 88% of actual as of 2005.
- (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		
\$ 95,267,280	\$ 108,258,273	\$ 2,356,632,130	\$ 6,569,300,701	35.87%	9.25
90,762,040	103,138,682	2,216,644,050	6,177,087,282	35.88%	9.25
81,758,920	92,907,864	2,185,616,280	6,103,928,892	35.81%	9.25
74,865,310	85,074,216	2,167,654,080	6,064,470,702	35.74%	9.25
64,270,757	73,034,951	2,186,122,137	6,135,467,465	35.63%	9.25
62,534,232	71,061,627	2,176,266,945	6,110,297,950	35.62%	9.65
52,485,560	59,642,682	2,144,456,510	6,366,920,095	33.68%	9.65
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

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

	2014	2013	2012	2011
<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	1.80	1.80	1.80	1.80
Total	<u>9.25</u>	<u>9.25</u>	<u>9.25</u>	<u>9.25</u>
<b>School Districts within the County:</b>				
Chippewa Local	39.40	39.40	39.40	39.40
Dalton Local	50.10	50.10	50.10	50.10
Green Local	57.05	59.65	59.65	59.65
Orrville City	63.40	63.85	63.90	63.25
Wooster City	79.90	79.50	79.50	79.50
<b>Overlapping School Districts :</b>				
Norwayne Local	35.15	35.35	35.35	35.35
Northwestern Local	32.30	32.30	32.30	32.30
Rittman Exempted Village	64.10	63.35	63.35	63.35
Southeast Local	50.25	51.35	51.35	51.35
Triway Local	48.80	49.40	49.40	49.40
East Holmes Local	25.33	25.36	25.50	25.55
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	56.00	56.00	56.10	55.00
Tuslaw Local	65.80	66.00	66.00	65.50
West Holmes Local	34.44	34.75	35.48	35.70
<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	4.85	4.85	4.85
<b>Corporations:</b>				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	20.80	20.80	20.80	20.80
Congress	14.40	14.40	14.40	14.40
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	7.00	7.00	7.00	6.70
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	2.70	2.70	2.70	4.20

2010	2009	2008	2007	2006	2005
2.00	2.00	2.00	2.00	2.00	2.00
4.50	4.50	4.50	4.50	4.50	4.50
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
1.80	2.20	2.20	2.20	2.20	2.20
9.25	9.65	9.65	9.65	9.65	9.65
39.40	44.90	44.90	44.90	44.90	44.90
43.60	43.60	43.60	43.60	43.60	43.60
59.70	55.15	56.05	54.35	54.80	50.25
63.30	58.05	58.88	54.30	54.30	54.30
78.70	71.60	72.30	72.30	72.10	71.70
35.70	35.70	36.00	35.90	30.70	30.70
32.60	32.60	32.60	33.60	34.90	34.90
63.20	63.20	63.35	63.05	59.60	60.30
51.40	44.50	44.60	44.70	45.10	45.10
49.40	49.50	49.80	49.90	49.90	44.20
25.60	25.70	25.70	25.95	26.25	26.30
49.40	49.40	49.40	49.40	49.40	49.40
55.00	58.50	59.20	59.00	59.60	60.20
65.50	59.80	59.90	59.90	60.20	60.20
35.75	36.05	32.40	32.90	33.00	33.10
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	2.00	2.00	2.00	2.00
4.85	4.85	4.85	4.10	4.10	4.10
2.60	2.60	2.60	2.60	2.60	2.60
15.80	15.80	15.80	15.80	15.80	15.80
14.40	14.40	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	4.50	4.50	4.50	4.50
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
6.70	6.70	6.70	6.70	6.70	7.10
2.80	2.80	2.80	2.80	2.80	2.80
2.70	2.70	2.70	2.70	2.70	2.70
3.40	3.40	3.40	3.40	3.40	3.40
4.20	4.20	4.20	4.20	4.20	4.20

(continued)

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

	2014	2013	2012	2011
<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	8.10	8.20	8.20	8.20
Clinton	6.00	6.00	5.50	5.50
Congress	5.80	5.80	5.80	5.80
East Union	6.30	6.30	6.30	6.30
Franklin	3.30	3.30	3.30	3.30
Green	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60
Paint	10.30	10.30	10.30	10.30
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	6.90	6.90	6.90	6.90
<b>Other Districts:</b>				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	4.30	4.30	4.30	4.30
Wayne County Library	1.25	1.25	1.25	1.25
Central Fire District	3.00	3.00	3.00	3.00
Orrville Library	1.70	1.70	1.70	1.70
South Central Fire District	3.00	1.50	1.50	1.50
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2010	2009	2008	2007	2006	2005
4.40	4.40	4.40	4.40	4.40	4.40
8.70	8.70	8.70	8.70	8.70	8.70
7.20	7.20	7.20	7.20	7.20	7.20
8.20	8.20	8.20	8.20	8.20	8.20
5.50	5.50	5.50	5.50	5.50	5.00
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
3.30	4.60	4.60	4.60	4.60	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	11.00	11.00	11.00	11.00
4.30	4.30	4.30	4.30	4.30	4.30
3.30	5.80	5.80	5.80	5.80	5.80
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
6.90	6.90	5.90	5.90	5.90	5.90
1.00	1.00	1.00	1.00	1.00	1.00
4.30	4.30	4.30	4.30	4.30	4.30
1.25	1.25	1.25	1.25	1.25	1.00
3.00	3.00	3.00	2.50	2.50	2.50
1.70	0.75	0.75	2.25	0.75	0.75
3.00	1.50	0.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00	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 (2)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2014	\$ 17,816,882	\$ 16,546,452	92.87%	\$ 395,455	\$ 16,941,907	95.09%	\$ 904,048	5.07%
2013	17,708,491	16,878,266	95.31%	378,935	17,257,201	97.45%	378,712	2.14%
2012	17,544,791	16,068,841	91.59%	349,507	16,418,348	93.58%	917,286	5.23%
2011	17,085,052	15,631,915	91.49%	375,193	16,007,108	93.69%	953,209	5.58%
2010	17,395,971	15,767,009	90.64%	400,641	16,167,650	92.94%	1,218,577	7.00%
2009	17,694,425	15,582,932	88.07%	445,140	16,028,072	90.58%	1,552,820	8.78%
2008	17,410,534	15,554,878	89.34%	380,643	15,935,521	91.53%	1,464,599	8.41%
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%

Source: Wayne County Auditor

(1) Amounts include real estate and personal property taxes for 2005 - 2008.

(2) The County information does not provide the applicable year when a delinquency is collected. Thus the "total collections" represent the total collections for the year instead of total collections of a particular tax year. As a result "total collection as a percent of a total levy" can exceed 100% in any particular year. The County does not have a plan to develop a system of accounting for delinquent collections by tax year.

Note: See Note 7 discussion of the phase-out of personal property taxes

**Wayne County, Ohio**  
*Principal Taxpayers*  
*Real Estate and Tangible Personal Property Tax*  
*December 31, 2014 and 2005*

Taxpayer	Type of Entity	2014	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 24,155,590	1.03%
Luk USA, LLC	Manufacturer	6,415,990	0.27%
Insite Wooster LLC	Manufacturer	5,386,990	0.23%
Gerstenslager Company	Manufacturer	4,376,050	0.19%
ARC STORROH001, LLC	Manufacturer	3,749,190	0.16%
CAT Land Co., Inc.	Manufacturer	3,702,370	0.16%
Wayne Towne Enterprises Ltd.	Retail	3,674,140	0.16%
JRB Holdings LLC	Manufacturer	3,553,420	0.15%
Scot Industries	Manufacturer	3,476,910	0.15%
Sprenger Wayne Ltd. Co.	Retail	3,386,000	0.14%
Total Top Ten Principal Taxpayers		<u>\$ 61,876,650</u>	<u>2.64%</u>
Total County Assessed Valuation		<u>\$ 2,356,632,130</u>	
Taxpayer	Type of Entity	2005	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Luk Incorporated	Manufacturer	\$ 19,003,270	0.93%
J. M. Smucker Company	Manufacturer	15,514,530	0.76%
Wooster Brush	Manufacturer	13,845,610	0.67%
Gerstenslager Company	Manufacturer	12,598,180	0.61%
Newell-Rubbermaid, Inc.	Manufacturer	8,564,580	0.42%
Caraustar Paperboard	Manufacturer	7,679,630	0.37%
Bosch Rexroth Corporation	Manufacturer	7,560,640	0.37%
College of Wooster	Education	6,017,320	0.29%
Frito Lay	Manufacturer	5,386,770	0.26%
Morton International	Manufacturer	5,318,110	0.26%
Total Top Ten Principal Taxpayers		<u>\$ 101,488,640</u>	<u>4.94%</u>
Total County Assessed Valuation		<u>\$ 2,052,255,609</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
2014	\$ 1,293,155	\$ 736,820	56.98%
2013	1,289,300	770,054	59.73%
2012	1,291,580	764,988	59.23%
2011	2,164,111	1,130,930	52.26%
2010	1,188,985	1,073,080	90.25%
2009 (2)	1,162,235	1,055,253	90.80%
2008	279,040	213,881	76.65%
2007	275,678	130,279	47.26%
2006	291,982	200,342	68.61%
2005	282,151	217,073	76.94%

Source: Wayne County Auditor

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

(2) Muskingum Watershed started - assessed all parcels

**Wayne County, Ohio**  
*Pledged Revenue Coverage*  
*Sewer System Revenue Bonds*  
*Last Ten Years*

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2014	\$ 741,414	\$ 512,393	\$ 229,021	\$ 13,000	\$ 35,087	4.76
2013	810,110	562,488	247,622	12,000	35,613	5.20
2012	849,845	672,486	177,359	12,000	36,138	3.68
2011 (4)	802,327	909,441	(107,114)	1,565,000	85,474	(0.06)
2010	851,409	658,554	192,855	104,043	159,495	0.73
2009	664,113	509,998	154,115	31,400	175,187	0.75
2008	699,533	727,555	(28,022)	30,300	112,889	(0.20)
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 (3)	1,601,380	296,283	1,305,097	1,869,000	101,620	0.66

(1) Includes other operating revenues.

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

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

(4) Includes \$1,554,000 principal retired with proceeds from new debt issuances

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

Year	Primary Government			
	General Obligation Bonds	Bond Anticipation Notes	OPWC Loans	Sewer Bonds & Loans Payable
2014	\$ 6,024,100	\$ -	\$ 146,797	\$ 4,229,201
2013	6,688,987	-	157,583	4,371,869
2012	6,746,676	-	168,369	4,501,437
2011	7,383,343	-	179,155	4,954,307
2010	8,297,000	240,000	189,941	4,164,084
2009	8,908,000	284,000	200,727	3,825,037
2008	9,499,000	500,000	90,000	2,653,800
2007	10,067,500	-	95,000	2,684,100
2006	10,653,500	-	100,000	2,712,800
2005	11,227,000	-	-	2,746,000

**Source:** Wayne County Auditor

	Total Primary Government	Percentage of Personal Income	Per Capita
\$	10,400,098	0.33	\$ 90.38
	11,218,439	0.30	97.68
	11,416,482	0.33	99.61
	12,516,805	0.37	109.30
	12,891,025	0.38	112.58
	13,217,764	0.38	116.37
	12,742,800	0.38	111.96
	12,846,600	0.40	112.99
	13,466,300	0.43	118.18
	13,973,000	0.45	122.90

**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>
2014	\$ 5,355,442	\$ 2,356,632,130	115,071	0.23%	\$ 46.54
2013	6,020,329	2,216,644,050	114,848	0.27%	52.42
2012	6,021,162	2,185,616,280	114,611	0.28%	52.54
2011	6,637,170	2,167,654,080	114,509	0.31%	57.96
2010	7,550,145	2,186,122,137	114,500	0.35%	65.94
2009	8,159,607	2,176,266,945	113,588	0.37%	71.84
2008	8,748,836	2,144,456,510	113,812	0.41%	76.87
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

Source: Wayne County Auditors

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

**Wayne County, Ohio**  
*Computation of Direct and Overlapping Debt*  
*December 31, 2014*

	General Obligation Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
<b>Direct:</b>			
Wayne County	\$ 6,024,100	100.00%	\$ 6,024,100
Total direct	<u>6,024,100</u>		<u>6,024,100</u>
<b>Overlapping:</b>			
City of Wooster	3,461,960	100.00%	3,461,960
Village of Dalton	469,600	100.00%	469,600
Village of Mount Eaton	97,440	100.00%	97,440
Wooster City School District	8,595,000	100.00%	8,595,000
City of Norton	2,780,000	0.06%	1,668
City of Rittman	1,697,500	96.26%	1,634,014
Orrville City School District	14,225,000	100.00%	14,225,000
Dalton Local School District	15,148,000	100.00%	15,148,000
East Holmes Local School District	1,153,801	0.41%	4,731
Green Local School District	11,935,000	100.00%	11,935,000
Hillsdale Local School District	27,000	5.41%	1,461
Northwest Local School District	16,549,624	1.12%	185,356
Northwestern Local School District	3,180,000	94.20%	2,995,560
Norway Local School District	9,049,116	92.25%	8,347,810
Rittman Exempted Village School District	7,575,000	97.30%	7,370,475
Tuslaw Local School District	11,321,816	1.29%	146,051
West Holmes Local School District	8,145,000	2.55%	207,698
Wayne Public Library District	4,335,000	76.55%	3,318,443
Total overlapping	<u>119,745,857</u>		<u>78,145,266</u>
Total direct and overlapping debt	<u>\$ 125,769,957</u>		<u>\$ 84,169,366</u>

Source for Overlapping entities: Ohio Municipal Advisory Council.

(1) Percentages determined by dividing the assessed valuation of the portion of the political subdivision located within the County by the total assessed valued of the subdivision.

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

	2014	2013	2012	2011
Assessed Valuation	\$ 2,356,632,130	\$ 2,216,644,050	\$ 2,185,616,280	\$ 2,167,654,080
Bonded Debt Limit (1)	57,415,803	53,916,101	53,140,407	52,691,352
Outstanding Debt:				
General Obligation Bonds	6,024,100	6,688,987	6,746,676	7,383,343
OPWC Loans	146,797	157,583	168,369	179,155
Revenue Bonds-Enterprise	789,000	802,000	814,000	826,000
Bonds and Loans	3,440,201	3,569,869	3,687,437	4,128,307
Total Outstanding Debt	10,400,098	11,218,439	11,416,482	12,516,805
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	-	-	-	-
OPWC Loans	146,797	157,583	168,369	179,155
Revenue Bonds-Enterprise	789,000	802,000	814,000	826,000
Bonds and Loans	3,440,201	3,569,869	3,687,437	4,128,307
Amount Available in Debt Service	668,658	668,658	725,514	746,173
Total Exemptions	5,044,656	5,198,110	5,395,320	5,879,635
Net Debt	5,355,442	6,020,329	6,021,162	6,637,170
Voted Debt Margin	52,060,361	47,895,772	47,119,245	46,054,182
Legal Debt Margin as a Percentage of the Debt Limit	90.67%	88.83%	88.67%	87.40%
Bonded Debt Limit (2)	23,566,321	22,166,441	21,856,163	21,676,541
Outstanding Debt:				
General Obligation Bonds	6,024,100	6,688,987	6,746,676	7,383,343
OPWC Loans	146,797	157,583	168,369	179,155
Revenue Bonds-Enterprise	789,000	802,000	814,000	826,000
Improvement (Revenue) Bonds-Enterprise	3,440,201	3,569,869	3,687,437	4,128,307
Total Outstanding Debt	10,400,098	11,218,439	11,416,482	12,516,805
Less Exemptions:				
General Obligation Bonds - Voted	-	-	-	-
OPWC Loans	146,797	157,583	168,369	179,155
Revenue Bonds-Enterprise	789,000	802,000	814,000	826,000
Improvement (Revenue) Bonds-Enterprise	3,440,201	3,569,869	3,687,437	4,128,307
Amount Available in Debt Service	668,658	668,658	725,514	746,173
Total Outstanding Debt	5,044,656	5,198,110	5,395,320	5,879,635
Amount of Debt Applicable to Debt Limit	5,355,442	6,020,329	6,021,162	6,637,170
Unvoted Debt Margin	\$ 18,210,879	\$ 16,146,112	\$ 15,835,001	\$ 15,039,371

- (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.

2010	2009	2008	2007	2006	2005
<u>\$ 2,186,122,137</u>	<u>\$ 2,176,266,945</u>	<u>\$ 2,144,456,510</u>	<u>\$ 2,198,441,730</u>	<u>\$ 2,203,379,170</u>	<u>\$ 2,052,255,609</u>
53,153,053	52,906,674	52,111,413	53,461,043	53,584,479	49,806,390
8,297,000	8,908,000	9,499,000	10,067,500	10,653,500	11,227,000
189,941	200,727	90,000	95,000	100,000	-
837,000	848,000	858,000	868,000	877,000	886,000
3,327,084	2,977,037	1,795,800	1,816,100	1,835,800	1,860,000
<u>12,651,025</u>	<u>12,933,764</u>	<u>12,242,800</u>	<u>12,846,600</u>	<u>13,466,300</u>	<u>13,973,000</u>
5,580,000	5,930,000	6,265,000	6,590,000	6,900,000	7,200,000
189,941	200,727	90,000	95,000	100,000	-
837,000	848,000	858,000	868,000	877,000	895,000
3,327,084	2,977,037	1,795,800	1,816,100	1,835,800	1,860,000
746,855	748,393	750,164	751,000	788,953	829,348
<u>10,680,880</u>	<u>10,704,157</u>	<u>9,758,964</u>	<u>10,120,100</u>	<u>10,501,753</u>	<u>10,784,348</u>
1,970,145	2,229,607	2,483,836	2,726,500	2,964,547	3,188,652
<u>51,182,908</u>	<u>50,677,067</u>	<u>49,627,577</u>	<u>50,734,543</u>	<u>50,619,932</u>	<u>46,617,738</u>
96.29%	95.79%	95.23%	94.90%	94.47%	93.60%
21,861,221	21,762,669	21,444,565	21,984,417	22,033,792	20,522,556
8,297,000	8,908,000	9,499,000	10,067,500	10,653,500	11,227,000
189,941	200,727	90,000	95,000	100,000	-
837,000	848,000	858,000	868,000	877,000	886,000
3,327,084	2,977,037	1,795,800	1,816,100	1,835,800	1,860,000
<u>12,651,025</u>	<u>12,933,764</u>	<u>12,242,800</u>	<u>12,846,600</u>	<u>13,466,300</u>	<u>13,973,000</u>
5,580,000	5,930,000	6,265,000	6,590,000	6,900,000	7,200,000
189,941	200,727	90,000	95,000	100,000	-
837,000	848,000	858,000	868,000	877,000	895,000
3,327,084	2,977,037	1,795,800	1,816,100	1,835,800	1,860,000
746,855	748,393	750,164	751,000	788,953	829,348
<u>10,680,880</u>	<u>10,704,157</u>	<u>9,758,964</u>	<u>10,120,100</u>	<u>10,501,753</u>	<u>10,784,348</u>
1,970,145	2,229,607	2,483,836	2,726,500	2,964,547	3,188,652
<u>\$ 19,891,076</u>	<u>\$ 19,533,062</u>	<u>\$ 18,960,729</u>	<u>\$ 19,257,917</u>	<u>\$ 19,069,245</u>	<u>\$ 17,333,904</u>

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

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Year	Population (1)	Personal Income (000's)(2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2014	115,071	\$ 3,906,839	\$ 33,952	3.8%
2013	114,848	3,743,453	32,595	5.9%
2012	114,611	3,526,003	30,765	6.8%
2011	114,509	3,431,385	29,966	7.7%
2010	114,500	3,404,705	29,909	9.7%
2009	113,588	3,476,323	28,888	9.7%
2008	113,812	3,355,742	28,020	5.6%
2007	113,700	3,235,234	27,340	4.7%
2006	113,950	3,136,021	26,176	4.5%
2005	113,697	3,074,930	26,176	4.7%

**Sources:** (1) Ohio Department of Development or [www.fedstats.gov](http://www.fedstats.gov)  
(2) Bureau of Economic Analysis or [www.bea.gov](http://www.bea.gov)  
(3) Ohio Bureau of Employment Services or [fedstats.gov](http://fedstats.gov)

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

Employer	Industry	2014 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	1,660	2.78%
Luk USA	Automotive	1,400	2.34%
College of Wooster	Schools- Universities & College Academic	850	1.42%
Buehlers Food	Retail - grocery	775	1.30%
Wooster Community Hospital	Medical	700	1.17%
JLG Industries	Industrial Lifts	700	1.17%
Artiflex	Metal Stamping (Manufacturers)	700	1.17%
Wooster Brush	Paint Brushes and Rollers	525	0.88%
Ohio State University	Schools- Universities & College Academic	500	0.84%
Wal-Mart Supercenter	Department Store	500	0.84%
Total		<u>8,310</u>	<u>13.91%</u>
Total Employment within the County (2)		<u>59,762</u>	

Employer	Industry	2006 (3)	
		Number of Employees	Percentage of Total Employment
Wayne County	Government	960	2.33%
Luk Incorporated	Manufacturing	900	2.18%
College of Wooster	Education	850	2.06%
J.M. Smucker	Jams, Jellies and Preserves	832	2.02%
Wooster Community Hospital	Hospitals	700	1.70%
Wooster Brush	Paint Brushes and Rollers	600	1.46%
Wal-Mart Supercenter	Department Store	500	1.21%
Ohio State University	Schools-Universities & College Academic	500	1.21%
Buehlers Food Market Inc.	Grocers - Retail	370	0.90%
Frito-Lay	Food Products (Wholesale)	328	0.80%
Total		<u>6,540</u>	<u>15.87%</u>
Total Employment within the County		<u>41,211</u>	

Sources:

- (1) Wayne County Auditor's Office, Wayne County Public Library, Wayne County Economic Development Council
- (2) Wayne County Economic Development Council
- (3) Latest information available

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

	2014	2013	2012	2011
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	18.50	19.50	19.00	19.00
Auditor	27.50	27.00	27.00	27.00
Treasurer	4.25	4.00	4.00	4.00
Prosecuting Attorney	19.50	29.25	25.50	24.50
Board of Elections	18.50	21.00	23.50	11.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	3.00	5.00	5.00	5.00
Data Processing	2.00	2.00	2.00	2.00
<b>Judicial</b>				
Common Pleas Court	20.75	20.75	21.75	21.25
Probate Court	5.00	4.00	4.25	4.00
Juvenile Court	19.00	18.50	17.00	20.50
Municipal Court	21.00	21.00	21.50	22.50
Clerk of Courts	32.00	32.50	32.75	32.75
Law Library	0.50	0.50	0.50	0.50
<b>Public Safety</b>				
Sheriff	79.50	77.75	73.75	67.00
Probation	2.50	2.50	2.50	2.00
Disaster Services	2.00	2.00	2.00	2.00
Coroner	2.00	2.00	2.00	2.00
Justice Center	18.50	18.25	17.25	20.00
<b>Public Works</b>				
Engineer	44.50	44.50	43.00	43.25
Building Department	5.50	4.50	4.50	4.50
Sewer District	3.00	3.00	3.00	4.00
Health	34.75	33.50	32.00	32.00
<b>Human Services</b>				
Care Center	62.00	64.50	70.50	76.00
DD	132.25	138.30	163.25	187.25
Jobs and Family Services	61.00	60.00	61.00	64.00
Children's Services	63.00	62.50	61.25	58.50
Child Support Enforcement Agency	23.25	22.25	23.00	22.50
Veteran Services	12.00	12.00	12.00	5.00
<b>Total</b>	<u>741.25</u>	<u>756.55</u>	<u>778.75</u>	<u>788.00</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.

2010	2009	2008	2007	2006	2005
19.50	21.00	22.00	35.50	54.00	49.00
29.50	29.50	30.00	30.00	29.50	28.50
5.50	5.50	5.50	5.50	6.00	6.00
25.00	25.50	30.50	29.00	34.00	31.00
9.00	8.50	10.50	8.50	9.00	9.00
4.00	4.25	4.50	5.00	5.00	5.00
5.00	5.00	6.00	6.00	6.00	6.00
2.00	2.00	2.00	1.00	1.00	1.00
22.00	20.50	20.00	13.00	15.00	15.00
4.00	4.00	4.00	3.00	3.00	3.00
20.50	20.50	20.50	21.00	20.00	20.00
21.00	22.00	25.50	23.00	21.00	21.00
34.25	32.75	34.50	38.50	38.00	35.00
0.50	0.50	0.00	1.00	1.00	1.00
66.50	77.50	85.50	97.00	100.00	92.00
2.50	3.50	4.00	3.00	3.00	3.00
2.00	3.00	3.00	3.00	3.00	3.00
2.00	2.00	2.00	1.00	1.00	1.00
21.75	22.25	26.00	33.50	40.00	44.00
44.25	46.00	50.00	50.00	54.50	55.25
5.50	5.00	8.00	7.00	7.00	9.00
5.00	5.50	5.50	5.00	5.00	5.00
33.00	0.00	0.00	0.00	0.00	0.00
73.00	77.25	79.00	98.00	95.00	101.00
190.50	203.75	213.50	193.50	193.50	194.00
65.00	73.00	68.00	68.00	68.00	69.00
60.00	64.00	65.00	63.00	60.00	59.50
28.50	30.50	30.50	30.00	29.00	30.50
12.00	11.00	11.50	9.00	9.50	9.00
813.25	825.75	867.00	881.00	911.00	905.75

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

	2014	2013	2012	2011
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	642	595	594	626
Number of meetings	56	56	53	55
Auditor				
Number of non-exempt conveyances	41	2,271	2,021	1,669
Number of exempt conveyances	91	1,909	1,709	1,521
Number of real estate transfers	3,886	4,180	3,730	3,190
Number of county parcels	58,970	58,953	59,041	59,000
Number of personal property returns	0	0	10	19
Number of checks issued	16,327	16,590	17,921	18,271
Treasurer				
Number of parcel billings	117,912	118,086	117,996	118,016
Return on portfolio	94.00	95.00	93.00	94.00
Prosecuting Attorney				
Number of cases - criminal - felony	429	691	776	416
Number of cases - criminal - municipal	2,129	1,991	1,983	1,773
Number of cases - traffic	823	1,022	905	854
Number of cases - civil	1,007	988	600	580
Number of township requests (2)	170	165	150	135
Board of Elections				
Number of registered voters	73,018	77,698	77,698	75,486
Number of voters last general election	27,297	61,356	30,678	34,121
Percentage of register voters that voted	37.00%	79.00%	40.00%	45.00%
Number Voting Machines	432	436	431	375
Recorder				
Number of deeds recorded	3,911	3,747	3,510	3,228
Number of mortgages recorded	3,557	4,466	4,380	3,539
Number of military discharges recorded	97	7	4	25
Buildings and Grounds				
Number of buildings	22	23	24	23
Square footage of buildings	678,724	690,720	690,720	686,880
Data Processing				
Number of users served	120	115	115	108
Central Purchasing				
Number of purchase orders issued	1,851	1,866	1,919	2,044
Judicial				
Common Pleas Court				
Number of civil cases filed	622	692	873	812
Number of criminal cases filed	429	405	445	416
Number of domestic cases filed	445	495	467	598
Probation				
Average daily case load	440	455	450	450
Domestic Relations				
Number of cases filed	445	495	467	598
Number of protective orders	71	75	59	83
Probate Court (1)				
Number of civil cases filed	1,429	1,469	1,517	1,447
Juvenile Court				
Number of adjudged delinquent cases filed	342	381	508	389

2010	2009	2008	2007	2006	2005
591	681	635	729	761	777
53	56	53	53	53	55
1,660	1,524	1,766	2,552	2,415	2,595
1,460	1,451	1,516	1,669	1,725	2,337
3,120	2,975	3,282	4,221	4,140	4,932
59,009	59,780	59,770	57,381	59,849	57,398
28	28	183	559	691	855
20,006	21,648	24,377	26,552	32,316	34,378
117,952	119,558	120,060	116,000	114,826	113,997
92.00	91.00	91.00	96.00	96.00	91.00
520	503	478	498	570	528
1,710	1,532	1,424	1,984	2,134	1,512
1,986	860	949	1,070	2,083	1,381
689	734	2,203	3,205	494	472
130	165	62	275	156	151
74,988	73,588	73,217	68,829	70,286	69,995
36,567	34,724	52,276	22,712	38,559	31,419
48.00%	47.19%	72.20%	33.00%	47.24%	45.72%
375	375	375	375	375	480
3,280	2,801	3,167	3,746	3,885	4,259
3,416	3,867	3,806	5,394	6,482	7,108
21	27	15	21	22	46
23	23	23	23	23	23
686,880	686,880	686,880	686,880	686,880	686,880
110	82	73	96	44	45
2,250	2,357	2,779	3,303	3,196	4,016
917	981	980	944	907	796
531	510	480	465	566	478
531	635	576	612	660	633
460	430	400	394	315	330
531	635	576	612	606	580
88	102	69	73	71	56
1,559	1,445	1,560	1,486	1,565	1,503
408	461	608	756	763	765

(continued)

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

	2014	2013	2012	2011
Probation				
Average daily case load	68.40	106.25	N/A	74.83
Rehabilitation Center				
Average daily center census	0	0	0	0
Clerk of Courts				
Number of civil cases filed	627	692	873	812
Number of criminal cases filed	429	405	445	416
Law Library				
Law Library Budget	\$ 278,184	\$ 213,000	\$ 213,280	\$ 213,280
Number of volumes in collection	8,215	8,185	8,135	8,112
Number of electronic subscriptions	5	6	5	5
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	114	112	117	111
Prisoners booked	2,868	3,126	2,990	2,938
Prisoners released	2,881	3,123	3,010	2,941
Out of County bed days used	3	0	0	0
Enforcement				
Number of incidents reported	10,732	10,479	10,167	8,624
Number of citations issued	1,485	1,465	1,544	610
Number of papers served	2,285	2,710	3,183	4,030
Number of telephone calls	48,987	48,117	46,914	45,433
Number of transport hours	3,658	3,258	2,210	2,026
Number of court security hours	4,307	4,287	4,294	4,132
Disaster Services				
Number of emergency responses	9	8	0	0
Coroner				
Number of cases investigated	84	92	70	76
Number of autopsies performed	13	12	5	12
Number of referrals	189	161	132	118
Public Works				
Engineer				
Miles of roads resurfaced	18	26	37	15
Number of bridges replaced/improved	5	6	6	5
Number of culverts built/replaced/improved	34	34	60	30
Building Department				
Number of permits issued	661	582	588	509
Number of inspections performed	4,591	4,232	3,897	3,762
Sewer District (4)				
Average daily sewage treated	425,000	374,706	412,367	427,000
Number of tap-ins	1	2	4	4
Number of customers	930	923	882	880

2010	2009	2008	2007	2006	2005
85.25	77.25	92.17	119.92	100.38	93.46
0	0	37	37	40	43
936	981	1,866	1,114	873	797
531	503	480	499	470	528
\$ 182,282	\$ 198,415	\$ 203,706	\$ 230,737	\$ 237,053	\$ 219,724
8,088	9,143	9,143	9,143	9,038	9,012
5	16	16	18	16	14
110	112	95	103	95	92
3,018	3,239	3,470	3,621	3,745	3,549
3,029	3,223	3,488	3,622	3,650	3,457
0	650	21	63	40	7
8,251	10,497	9,680	10,855	10,849	9,927
431	943	728	1,280	1,934	1,527
5,410	5,082	5,818	5,669	6,328	5,928
20,767	20,211	20,925	22,995	13,043	12,058
1,696	4,419	4,285	2,591	1,335	1,106
4,311	4,293	4,241	4,190	4,190	4,190
1	0	0	0	0	0
71	66	73	68	76	74
8	7	15	14	25	32
83	64	0	0	0	0
25	6	4	11	17	14
6	9	9	10	9	13
33	25	47	37	49	46
541	593	610	687	1,627	881
3,905	4,655	4,845	4,592	3,423	6,212
300,550	306,828	305,000	18,375	15,700	20,300
7	2	1	5	180	104
870	860	855	853	850	670

(continued)

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

	2014	2013	2012	2011
<b>Health</b>				
<b>DD</b>				
Number of students enrolled				
Early intervention program	93	72	70	70
Preschool	23	34	35	32
School age	52	66	66	72
Number employed at workshop	N/A	242	255	268
Average client count by service type				
N.A.W. Habilitation	N/A	110	114	116
N.A. W. Sheltered Employment	N/A	117	124	135
N.A. W. Enclave/Supported Employ.	5	6	6	6
Individual Work Placement	41	9	11	11
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Average client count - food stamps	11,851	12,683	12,784	13,077
Average client count - day care	368	382	415	5,436
Average client count - WIA	115	120	335	399
Average client count - heating assistance	27	38	69	135
Average client count - job placement	7,310	9,514	9,106	7,090
<b>Children's Services</b>				
Average client count - foster care	111	93	89	99
Average client count - adoption	21	20	15	23
<b>Child Support Enforcement Agency</b>				
Average number of active support orders	6,498	6,502	6,427	7,054
Percentage collected	76.50%	75.90%	76.00%	74.50%
<b>Veteran Services</b>				
Number of clients served	182	226	224	247
Amount of benefits paid to county residents	\$ 220,930	\$ 294,282	\$ 280,782	\$ 311,239
<b>Conservation and Recreation</b>				
<b>Community and Economic Development (3)</b>				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	0	0	1	0
Number of jobs created	0	0	3	0
Number of jobs retained	0	0	8	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.

(4) 2008 - 2012 numbers are in gallons. 2005 - 2007 are in tons.

N/A - Information not readably available.

**Source:** County departmental records.

2010	2009	2008	2007	2006	2005
86	65	68	66	65	52
34	35	34	32	36	35
75	80	92	84	85	82
304	319	308	324	325	318
129	135	45	53	46	60
158	168	237	212	247	188
6	5	13	42	14	49
11	11	13	17	18	21
12,185	9,500	8,119	7,186	6,632	6,518
4,585	5,046	5,502	4,500	5,796	5,664
341	80	56	60	80	110
280	326	289	314	233	417
9,506	9,912	14,616	13,287	13,463	13,972
83	107	127	120	114	142
20	21	7	21	12	10
7,276	7,276	7,368	6,982	6,665	6,590
70.23%	69.82%	72.01%	74.78%	74.45%	74.40%
266	326	340	270	285	304
\$ 334,127	\$ 419,144	\$ 484,242	\$ 394,367	\$ 460,502	\$ 395,505
N/A	N/A	N/A	N/A	N/A	N/A
0	1	0	1	1	1
0	6	0	0	0	21
0	74	0	6	6	0

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

	2014	2013	2012	2011
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	2,950	2,950	2,392	2,392
Auditor				
Administrative office space	5,366	5,366	5,366	5,366
Treasurer				
Administrative office space	2,967	2,967	2,967	2,967
Prosecuting Attorney				
Administrative office space	5,960	5,960	5,960	5,960
Board of Elections				
Administrative office space	4,473	4,473	4,473	4,473
Voting Machines	432	375	375	375
Recorder				
Administrative office space	3,337	3,337	3,337	3,337
Buildings and Grounds				
Administrative office space	615	615	615	615
Data Processing				
Administrative office space	472	472	472	472
Central Purchasing				
Administrative office space	132	132	132	132
Risk Management				
Administrative office space	140	140	140	140
Judicial				
Common Pleas Court				
Number of court rooms	4	4	4	4
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	3	3	3	3
Municipal Court				
Number of court rooms	3	3	3	3
Clerk of Courts				
Administrative office space	7,220	7,220	7,220	7,220
Discipline & Rehabilitation Center				
Capacity	CLOSED	CLOSED	CLOSED	CLOSED
Domestic Relations				
Administrative office space	1,200	1,200	1,200	1,200
Law Library				
Administrative office space	2,491	2,491	2,491	2,491
Information Technology				
Administrative office space	787	787	787	787
Public Safety				
Sheriff				
Jail capacity	120	120	120	120
Number of patrol vehicles	32	30	28	29
Probation				
Administrative office space	2,825	2,825	2,825	2,825
Disaster Services				
Number of emergency response vehicles	2	2	2	2

2010	2009	2008	2007	2006	2005
2,392	2,392	2,392	2,392	2,392	2,392
5,366	5,366	5,366	5,366	5,366	5,366
2,967	2,967	2,967	2,967	2,967	2,967
5,960	5,960	5,960	5,960	5,960	5,960
4,473	4,473	4,473	4,473	4,473	4,473
375	375	375	375	375	480
3,337	3,337	3,337	3,337	3,337	3,337
615	615	615	615	615	615
472	472	472	472	472	472
132	132	132	132	132	132
140	140	140	140	140	140
4	4	4	4	4	4
1	1	1	1	1	1
3	3	3	3	3	3
3	3	3	3	3	3
7,220	7,220	7,220	7,220	7,220	7,220
CLOSED	CLOSED	60	60	60	60
1,200	1,200	1,200	1,200	1,200	1,200
2,491	2,491	2,491	2,491	2,491	2,491
787	787	787	787	787	787
120	117	117	117	117	117
29	35	36	36	36	36
2,825	2,825	2,825	2,825	2,825	2,825
1	2	2	2	2	2

(continued)

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

	2014	2013	2012	2011
Coroner				
Number of emergency response vehicles	1	1	1	1
Public Works				
Engineer				
Centerline miles of roads	500	499	499	499
Number of bridges	487	488	490	490
Number of culverts-estimated	2,550	2,500	2,500	2,500
Number of traffic signs-estimated	8,000	8,000	8,000	8,000
Number of vehicles	60	61	61	61
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	8	8	8	9
Number of pumping stations	12	12	12	11
Miles of sewer lines	23	23	23	23
Health				
DD				
Number and type of facilities	4	4	4	4
Number of busses	23	23	29	29
Human Services				
Jobs and Family Services				
Administrative office space	23,645	23,645	23,645	23,645
Number of vehicles	3	3	3	3
Children's Services				
Administrative office space	27,075	27,075	27,075	27,075
Number of vehicles	1	1	1	1
Child Support Enforcement Agency				
Administrative office space	2,981	2,981	RENTAL	RENTAL
Number of vehicles	1	1	2	2
Veteran Services				
Administrative office space	3,069	3,069	3,069	3,069
Number of vehicles	2	2	2	2

**Source:**

Auditor's Office  
Maintenance Department  
Environmental Services  
Engineer Department

2010	2009	2008	2007	2006	2005
1	1	1	1	1	1
499	501	501	501	501	494
492	492	509	509	509	511
2,500	2,500	2,500	2,500	2,500	2,500
8,000	8,000	8,000	8,000	8,000	8,000
60	60	60	60	60	56
1,881	1,881	1,881	1,881	1,881	1,881
10	9	9	9	9	9
11	7	7	7	7	7
23	21	21	21	21	21
4	4	4	4	4	4
29	30	30	30	30	30
23,645	23,645	23,645	23,645	23,645	23,645
3	1	1	1	1	1
27,075	27,075	27,075	27,075	27,075	27,075
1	1	1	1	1	1
RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL
2	1	1	1	1	1
3,069	3,069	3,069	3,069	3,069	3,069
2	2	2	2	2	2

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**Auditor:**  
Jarra Underwood

**Board of Commissioners:**  
Jim Carmichael  
Ann Obrecht  
Scott Wiggam

**Treasurer:**  
Dawn Zerrer

**Common Pleas:**  
Mark Wiest  
Cory Spitler

**Clerk of Courts:**  
Tim Neal

# WAYNE COUNTY OHIO ELECTED OFFICIALS

December 31, 2014

**Coroner:**  
Dr. Amy Jolliff

**County Court Judges:**  
Carol White Millhoan  
Timothy Vansickle

**Engineer:**  
Roger Terrill

**Prosecutor:**  
Dan Lutz

**Probate Court:**  
Laticia Wiles

**Recorder:**  
Jane Carmichael

**Sheriff:**  
Travis Hutchinson



# Dave Yost • Auditor of State

## WAYNE COUNTY 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  
AUGUST 6, 2015