



Dave Yost • Auditor of State

WAYNE COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Schedule of Expenditures of Federal Awards.....	1
Notes to the Schedule of Expenditures of Federal Awards	4
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	9
Schedule of Findings.....	13
Summary Schedule of Prior Audit Findings	14

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WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>(Passed through the Ohio Development Services Agency)</i>				
Community Development Block Grants/State's Program	14.228	BF-13-1CZ-1 BF-14-1CZ-1		\$ 8,094 166,560
Community Development Block Grants/State's Program Loans				12,425
Total Community Development Block Grants/State's Program				187,079
Total U.S. Department of Housing and Urban Development				187,079
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>(Direct Award)</i>				
Drug Court Discretionary Grant Program	16.585	N/A		70,903
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Violence Against Women Formula Grants	16.588	2013-WF-VA2-8913A 2013-WF-VA2-8913 2014-WF-VA2-8927		10,923 44,344 34,492
JAG Program:				89,759
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-A01-6445		45,827
<i>(Passed through the Ohio Attorney General)</i>				
Crime Victim Assistance	16.575	2015-VOCA-10214464 2015-VOCA-19814384 2015-VOCA-12385594 2015-VOCA-10214446 2015-VOCA-12385952 2015-VOCA-19814272		16,171 3,794 1,498 63,117 1,264 23,288
Total Crime Victim Assistance				109,132
Total U.S. Department of Justice				315,621
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	97.042	EMW-2014-EP-0064-56699 EMW-2014-EP-0064-56700 EMW-2014-EP-00064-DPSFE208 EMW-2015-EP-00034-S01		24,721 12,689 81,768 18,552
Total Emergency Management Performance Grants				137,730
Total U.S. Department of Homeland Security				137,730
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster:				
Special Education_Grants to States	84.027	071191-6B-SF-15		55,970
Total U.S. Department of Education				55,970

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>(Passed through the Ohio Department of Education)</i>				
National School Lunch Program	10.555	071191-LLP4-2014 071191-LLP4-2015		6,606 4,079
Total National School Lunch Program				<u>10,685</u>
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-0131/G-1213-11-0131		<u>529,207</u>
Total U.S. Department of Agriculture				<u>539,892</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
Promoting Safe and Stable Families	93.556	G-1415-11-5446/G-1617-11-5598		112,351
Temporary Assistance for Needy Families	93.558	G-1213-11-0131	173,679	1,519,201
Child Support Enforcement	93.563	G1213-11-0132		560,554
Child Care and Development Block Grant	93.575	G-1213-11-0131		132,841
Community-Based Child Abuse Prevention Grant	93.590	G-1415-11-5446/G-1617-11-5598		1,576
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5446/G-1617-11-5598		67,878
Foster Care_Title IV-E	93.658	G-1415-11-5446/G-1617-11-5598		1,235,293
Adoption Assistance	93.659	G-1415-11-5446/G-1617-11-5598		668,684
Chafee Foster Care Independence Program	93.674	G-1415-11-5446/G-1617-11-5598		33,814
Medical Assistance Program	93.778	G-1213-11-0131		1,044,635
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
Medical Assistance Program		G-1415-11-5446/G-1617-11-5598		9,028
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program				80,588
Total Medical Assistance Program				<u>1,134,251</u>
Social Services Block Grant	93.667	MR-85		55,564
<i>(Passed through the Ohio Department of Developmental Disabilities and Passed through the Ohio Department of Job and Family Services)</i>				
Social Services Block Grant		G-1213-11-0131	366,293	862,229
Total Social Services Block Grant			<u>366,293</u>	<u>917,793</u>
Total U.S. Department of Health and Human Services			<u>539,972</u>	<u>6,384,236</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<i>(Passed through the Ohio Department of Public Safety)</i>				
State and Community Highway Safety				
Selective Traffic Enforcement Program	20.600	STEP-2015-85-00-00-00605-02 STEP-2016-85-00-00-00525-00		9,809 2,379
Total Selective Traffic Enforcement				<u>12,188</u>
Impaired Driving Enforcement Program	20.616	IDEP-2015-85-00-00-00603-01 IDEP-2016-85-00-00-00387-00		8,775 2,468
Total Impaired Driving Enforcement Program				<u>11,243</u>
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction	20.205	85059 85065 87527 96882 97444		375,841 290,296 488,540 8,926 113,420
Total Highway Planning and Construction				<u>1,277,023</u>

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>(Direct Award)</i>				
Airport Improvement Program - 2013	20.106	N/A		9,997
Airport Improvement Program - 2014				91,796
Airport Improvement Program - 2015				170,918
Total Airport Improvement Program				<u>272,711</u>
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Interagency Public Sector Training and Planning Grants	20.703	HM-HMP-0429-14-01-00		14,704
Total U.S. Department of Transportation				<u>1,587,869</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
<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	17.258	2014-7285-1/2015-7285-1		149,933
Workforce Investment Act Youth Activities	17.259	2014-7285-1/2015-7285-1	150,090	178,146
Workforce Investment Act Dislocated Worker Formula Grants	17.278	2014-7285-1/2015-7285-1		92,636
Total Workforce Investment Act Cluster			<u>150,090</u>	<u>420,715</u>
Total U.S. Department of Labor			<u>150,090</u>	<u>420,715</u>
TOTAL			<u>\$ 690,062</u>	<u>\$ 9,629,112</u>

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

WAYNE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wayne County (the County's) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C - SUBRECIPIENTS

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

As a 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 D - 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 E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

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 Development Services Agency. 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.

These loans are collateralized by real estate and other real property.

WAYNE COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015

(Continued)

Activity in the CDBG revolving loan fund during 2015 is as follows:

Beginning loans receivable balance as of January 1, 2015	\$191,306
2015 Loans made	0
Loan principal repaid	29,501
Ending loans receivable balance as of December 31, 2015	<u>\$161,805</u>
Cash balance on hand in the revolving loan fund as of December 31, 2015	\$133,979
Administrative costs expended during 2015	\$2,425
Grant/Waiver project expended during 2015	\$10,000

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2015, the County estimates \$0 to be uncollectible.

NOTE F - FEDERAL HOUSING REVOLVING LOAN

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Development Services Agency 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, 2015, housing revolving loan funds amount to \$46,657.

NOTE G - 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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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, 2015, 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 22, 2016, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our report refers to other auditors who 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. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. 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, flowing style.

Dave Yost
Auditor of State
Columbus, Ohio

June 22, 2016



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 THE UNIFORM GUIDANCE

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited the Wayne County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Wayne County's major federal programs for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Programs

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, 2015.

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 the Uniform Guidance, 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.

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 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance⁶

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, 2015, 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 22, 2016, 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. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 68 and 71* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance 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, and other additional procedures 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.

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Dave Yost
Auditor of State
Columbus, Ohio

June 22, 2016

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WAYNE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Temporary Assistance for Needy Families: CFDA # 93.558 Highway Planning and Construction: CFDA # 20.205 Social Services Block Grant: CFDA # 93.667 Airport Improvement Program: CFDA# 20.106
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	No

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

None

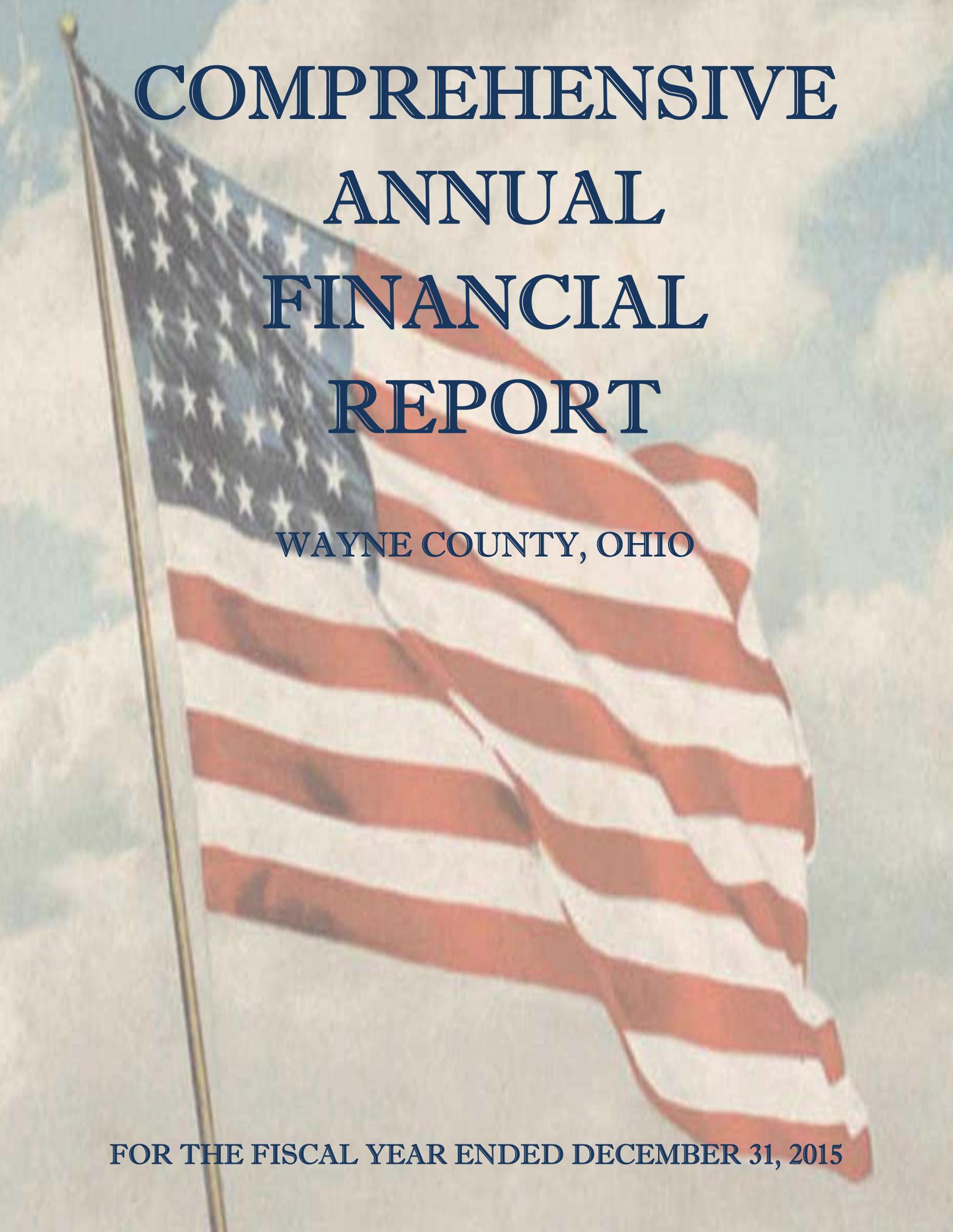
3. FINDINGS FOR FEDERAL AWARDS

None

WAYNE COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 2 CFR 200.511(b)
 DECEMBER 31, 2015

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2014-001	45 CFR 92.40(a), OAC 5101:9-7-29 – Untimely filing of quarterly financial statements to the Bureau of County Finance and Technical Assistance.	No	Partially Corrected – Similar comment in the management letter. An effort was made to submit the reports more timely during FY 15. The first quarter filing was only a couple weeks late and all other reports were filed timely.

An American flag is shown waving in the wind against a light blue sky with soft white clouds. The flag is positioned on the left side of the frame, with its top edge near the top left corner and its bottom edge near the bottom left corner. The stars and stripes are clearly visible.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

WAYNE COUNTY, OHIO

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015

Table of Contents

<u>Introductory Section</u>	Page
Table of Contents	i
Letter of Transmittal	v
Elected Officials Roster	xii
Organization Chart.....	xiii
Certificate of Achievement for Excellence in Financial Reporting	xiv
<u>Financial Section</u>	
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis.....	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position.....	17
Statement of Activities.....	18
Fund Financial Statements:	
Balance Sheet – Governmental Funds	20
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	22
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	26
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual:	
General Fund.....	27
Motor Vehicle and Gas Tax Fund.....	28
County Board of DD Fund.....	29
Job and Family Services Fund	30
Wayne County Care Center Fund.....	31
Children Services Board Fund.....	32
Statement of Fund Net Position – Proprietary Funds	33
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds.....	34
Statement of Cash Flows – Proprietary Funds	35
Statement of Fiduciary Net Position – Fiduciary Funds	36
Statement of Changes in Fiduciary Net Position – Private Purpose Trust Funds	37
Notes to the Basic Financial Statements	38

Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015

Table of Contents (continued)

Required Supplementary Information:	
Schedule of the County’s Proportionate Share of the Net Pension Asset/Liability	83
Schedule of County Contributions.....	84
Combining Statements:	
Combining Statements - Nonmajor Governmental Funds:	
Fund Descriptions.....	88
Combining Balance Sheet – Nonmajor Governmental Funds	90
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	91
Combining Balance Sheet – Nonmajor Special Revenue Funds	92
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	100
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	108
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	110
Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balance -	
Budget (Non-GAAP Basis) and Actual	
General Fund	113
Mt. Eaton Landfill.....	118
Unclaimed Monies.....	119
Harriet McCoy Trust.....	120
Motor Vehicle and Gas Tax.....	121
County Board of DD.....	122
Job and Family Services	123
Wayne County Care Center	124
Children Services Board	125
County Building Construction	126
Delinquent Real Estate Tax Assessment Collection.....	127
Real Estate Assessment.....	128
Indigent Guardianship.....	129
Youth Services Subsidy Grant	130
Dog and Kennel	131
Hazardous Materials	132
Child Enforcement Agency.....	133
Community Development Block Grant	134
Ditch Maintenance	135
Law Enforcement.....	136
Enforcement and Education.....	137
Indigent Drivers Alcohol Treatment.....	138
Probation Services.....	139
Felony Delinquent Care and Custody	140
Solid Waste District Litter Grant	141
Local Emergency Planning	142
Pilot Probation Grant	143
Court Computerization.....	144
Victim Witness Assistance Program.....	145

Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015

Table of Contents (continued)

Home Arrest Grant.....	146
VOCA Grant	147
Juvenile Accountability Incentive.....	148
Mediation Services.....	149
Municipal Court Probation.....	150
Juvenile Probation Services	151
Law Enforcement Training	152
Law Library	153
Pre-Trial Diversion Program.....	154
Deputy Registrar	155
E 911 System EMA.....	156
EMPG Generator Project	157
VAWA Investigative Enhancement.....	158
USDA Rural Business Enterprise	159
Foreclosure Management.....	160
Marriage License Fees	161
Indigent Interlock and Alcohol Monitoring.....	162
Forward Demolition Grant.....	163
Court Discretionary Program	164
Victim’s Assistance Trust.....	165
Recorder’s Equipment.....	166
Certificate of Title Administration.....	167
Sheriff Canine Donations.....	168
Employee Benefits Liability	169
Sheriff Rotary.....	170
Debt Retirement.....	171
OPWC	172
Justice Center Communications.....	173
Federal Bridge Project	174
Airport Improvement	175
 Combining Statements for Proprietary Funds:	
Combining Statement of Fund Net Position – Internal Service Funds	178
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds	179
Combining Statement of Cash Flows – Internal Service Funds.....	180
 Proprietary Funds – Individual Fund Schedules of Revenues, Expenses and Changes in Fund Equity – Budget (Non-GAAP Basis) and Actual	
Sanitary Sewer District	182
Wayne County Airport.....	183
Health Care	184
Self Insurance Workers’ Compensation.....	185
 Combining Statements - Fiduciary Funds:	
Fund Descriptions	187
Combining Statement of Assets and Liabilities – Agency Funds	188
Combining Statement of Changes in Assets and Liabilities – Agency Funds	190

Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015

Table of Contents (continued)

Individual Fund Schedule of Revenues, Expenses and Changes in Fund Equity – Budget (Non-GAAP Basis) and Actual	
Rathburn Trust	192
Supplemental Schedule – General Fund Cash Basis to GAAP Basis Reconciliation.....	194

Statistical Section

Statistical Section Contents.....	S-1
Net Position by Component – Last Ten Years (accrual basis of accounting).....	S-2
Changes in Net Position – Last Ten Years (accrual basis of accounting).....	S-4
Fund Balances, Governmental Funds – Last Ten Years (modified accrual basis of accounting).....	S-8
Changes in Fund Balances, Governmental Funds – Last Ten Years (modified accrual basis of accounting)	S-10
Assessed and Estimated Actual Value of Taxable Property – Last Ten Collection Years	S-12
Property Tax Rates – Direct and Overlapping Governments (Per \$1,000 of Assess Value) – Last Ten Years	S-14
Property Tax Levies and Collections – Last Ten Collection Years	S-18
Principal Taxpayers - Real Estate and Tangible Personal Property Tax – December 31, 2015 and 2006	S-19
Special Assessment Billings and Collections – Last Ten Collection Years	S-20
Pledged Revenue Coverage – Sewer System Revenue Bonds – Last Ten Years	S-21
Ratios of Outstanding Debt by Type – Last Ten Years	S-22
Ratio of Net General Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita – Last Ten Collection Years	S-24
Computation of Direct and Overlapping Debt – December 31, 2015.....	S-25
Computation of Legal Debt Margin – Last Ten Years	S-26
Demographic and Economic Statistics – Last Ten Years	S-28
Principal Employers – Current Year and Nine Years Ago	S-29
County Government Employees by Function/Activity – Last Ten Years	S-30
Operating Indicators by Function/Activity – Last Ten Years.....	S-32
Capital Asset Statistics by Function/Activity – Last Ten Years.....	S-38



Jarra L. Underwood
WAYNE COUNTY AUDITOR
428 West Liberty Street • Wooster, Ohio 44691
330.287.5430 • fax 330.287.5436
www.waynecountyauditor.org

June 22, 2016

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, 2015. 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 15th largest county in Ohio by acreage encompassing 555 square miles, and 24th largest in population with 115,537 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/Juvenile 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, fire apparatus, agribusiness, ag-bioscience, education and research as well as financial business services. The Automotive industry cluster is the largest employer in Wayne County. 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.

Continuing its ten year streak, Wayne County has been named the third highest performing micropolitan area in the country for new business growth by Site Selection magazine. This ranking reflects a great spirit of cooperation between the private and public sectors. Our County is recognized to be the best of the best.

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. Our strong government structure in addition to our vigorous development team ensures a future that looks brighter and better for economic growth within Wayne County.

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, Wooster Brush Company and Venture Products main headquarters are located in the County. 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 2015 was 3.8%, lower than the State average of 5.2% and the national average of 5.4%.

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. All of these groups remind us that economic growth is a powerful anchor in retaining and expanding businesses.

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

The economic condition in 2015 had some positive attributes with over 1,000 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 \$54 million. The following companies made initial investments or expanded their operations in 2015.

What might be the biggest business deal ever translated in Wayne County was brought together by the J.M. Smucker Company in 2015. The company plunged headfirst into the pet foods business. Big Hearts Brands, the largest stand-alone producer, distributor and marketer of premium quality pet foods was purchased for \$6 billion. This project includes a \$31 million, 100,000 square foot research and development facility. Four hundred jobs and a \$40 million dollar payroll are planned with this product expansion.

Orrvillon renovated their facility in Orrville to allow for several new production lines. This multi-million dollar investment included one of the largest presses ever transported into Ohio.

The Wayne County Courthouse has been restored to its original beauty. The renovation project took most of 2015 to complete. The project cost was approximately \$5.5 million.

In 2015 Wooster Community Hospital made great strides to improve upon its facilities. A \$33.1 million dollar project added radiology services, cancer services as well as ambulatory services.

Wayne County closed thirty successful projects from new and established businesses in 2015. These projects created or retained over 900 jobs and represented a total of more than \$209 million in capital investments.

2015 Projects

***Bent Ladder Crider
Chesterland Production
D&S Distribution
DES ECK Welding
EPAK
Fastforming
FEW USA
Frito Lay
G&S Titanium
Gerber Poultry
GOJO Industries
Jarrett Logistics
JM Smucker
Keim Concrete***

***LuK USA
Metal Dynamics
Miller Poultry
Orrville Chick Hatchery
Orrvillon
Precision Products Group
Tekfor USA
Town & County Coop
Tristar Farm
Venture Products
Wooster Community Hospital
Wooster Hydrostatics
Xcess Unlimited***

FUTURE PROJECTS

Venture Products purchased additional acreage adjacent to its world headquarters. They announced two expansion projects for 2016, one being a state-of-the-art paint line and warehousing space. The second building will be a training center.

Jarrett Companies purchased 20 additional acres to construct a 100,000 square foot warehouse.

Hawkins Companies acquired 20 acres in the industrial park with plans to construct a warehouse, distribution, sales and possibly a manufacturing facility.

Cobblestone Hotel chain is planning to bring its first Ohio hotel to Orrville.

Euclid Spiral plans expansion at its Apple Creek facility. This will include new equipment, machinery and 25 plus new employment positions.

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 fifteenth 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 2015 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 \$4,054,085 in net position at December 31, 2015. 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 \$132,955,497 at December 31, 2015. 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 \$7,912 at December 31, 2015.

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, 2015, by the Auditor of State’s Office. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The Auditor’s report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County’s accounting and budgetary controls.

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

Use of the Report

The report is published to provide the County Commissioners, as well as to 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.

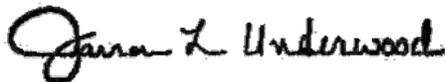
Certificate of Achievement for Excellence in Financial Reporting

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, 2014. This was the nineteenth consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. We believe our current report continues to conform to the Certificate of Achievement program requirements, thus we are submitting it to GFOA.

Acknowledgments

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

Sincerely,

A handwritten signature in black ink that reads "Jarra L. Underwood". The signature is written in a cursive style with a large initial "J".

Jarra L. Underwood
Wayne County Auditor

Wayne County, Ohio
Elected Officials Roster
December 31, 2015

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

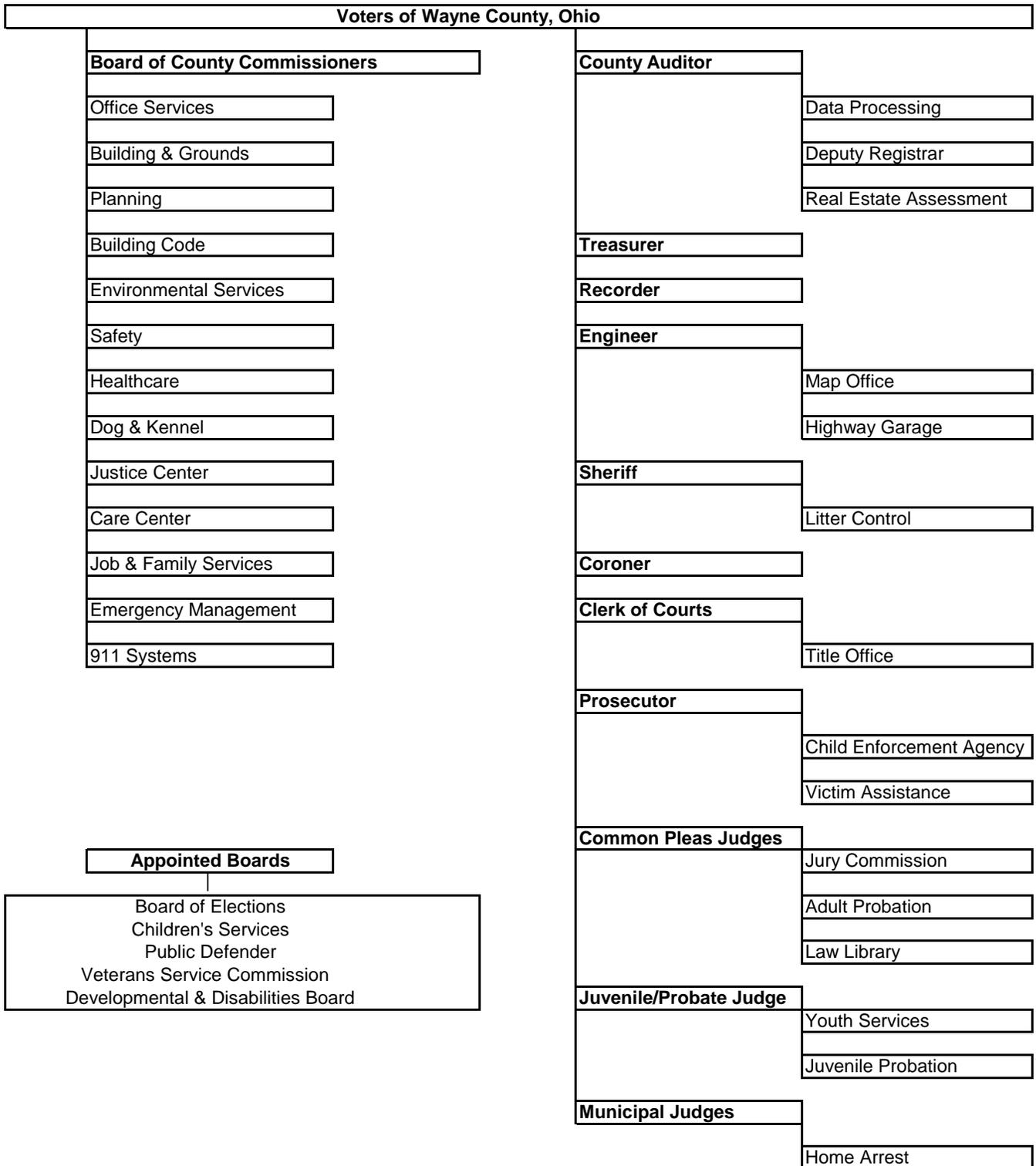
Sheriff

Travis Hutchinson

Treasurer

Dawn Zerrer

**WAYNE COUNTY, OHIO
ORGANIZATION CHART
DECEMBER 31, 2015**





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, 2014

Executive Director/CEO



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, 2015, 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 amount included for the Nick Amster Sheltered Workshop, Inc., is based solely on the report of other auditors. We audited 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 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, 2015, 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.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

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* and schedules of net pension liabilities and pension contributions 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 22, 2016, 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 22, 2016

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Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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, 2015. 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 2015 are as follows:

- The total net position of the County increased \$5,191,476. Net position of governmental activities increased \$1,256,348 which represents a 1.3% increase over 2014. Net position of business-type activities increased \$3,935,128 or 40.9% over 2014.
- General revenues accounted for \$32,176,821 or 44.8% of total governmental activities revenue. Program specific revenues accounted for \$39,601,323 or 55.2% of total governmental activities revenue.
- Governmental activities capital assets increased \$499,324. Business-type activities capital assets increased \$3,944,409, due to transfer of land, infrastructure, buildings and equipment from governmental activities for the Wayne County Airport.
- The County had \$66,609,950 in expenses related to governmental activities; \$39,601,323 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$32,176,821 were sufficient to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$25,911,591 in 2015, and expenditures of \$21,597,406 in 2015.
- The County board of developmental disabilities (DD) special revenue fund, the County's second largest major fund, had revenues of \$11,075,905 in 2015, a decrease of \$283,271 or 2.5% from 2014 revenues. The expenditures totaled \$11,211,132 in 2015, a decrease of \$2,160,017 or 16.2% from 2014 expenditures.
- In the general fund, the actual revenues came in \$3,744,921 higher than they were originally budgeted, and actual expenditures were \$1,150,420 lower than the amount in the original budget.
- The County implemented GASB 68, which reduced beginning net position as previously reported by \$23,175,665 and \$102,914 for governmental and business-type activities, respectively.
- The County accepted the assets and assumed operations of the Wayne County airport in 2015, which is now reported as business-type activities.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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 seven 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 2015?" 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, 2015

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. In addition the County Building Construction capital project fund is major as well. The analysis of the County's major funds begins on page 20. The County's major proprietary funds are the sanitary sewer district and Wayne County airport.

Governmental Funds

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 20-32 of this report.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the sanitary sewer district and Wayne County airport operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County and for worker's compensation for County employees only. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages 33-35 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 36-37 of this report.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 38-82 of this report.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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 2015 compared to 2014.

Table 1 - Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2015	Restated 2014	2015	Restated 2014	2015	Restated 2014
Assets						
Current and Other Assets	\$ 74,663,734	\$ 69,184,720	\$ 1,759,381	\$ 1,451,032	\$ 76,423,115	\$ 70,635,752
Net Pension Asset	66,631	18,197	464	88	67,095	18,285
Capital Assets, Net	78,205,447	77,706,123	16,559,085	12,614,676	94,764,532	90,320,799
<i>Total Assets</i>	<u>152,935,812</u>	<u>146,909,040</u>	<u>18,318,930</u>	<u>14,065,796</u>	<u>171,254,742</u>	<u>160,974,836</u>
Deferred Outflows of Resources						
Deferred Charges	207,269	236,879	-	-	207,269	236,879
Pension	4,603,963	3,191,561	34,764	15,144	4,638,727	3,206,705
<i>Total Deferred Outflows of Resources</i>	<u>4,811,232</u>	<u>3,428,440</u>	<u>34,764</u>	<u>15,144</u>	<u>4,845,996</u>	<u>3,443,584</u>
Liabilities						
Other Liabilities	6,622,277	5,187,823	268,779	98,142	6,891,056	5,285,965
Long-Term Liabilities:						
Due Within One Year	5,491,207	1,449,858	165,633	153,263	5,656,840	1,603,121
Due In More Than One Year:						
Net Pension Liability	26,731,312	26,081,143	193,316	118,146	26,924,628	26,199,289
Other Amounts	7,033,037	7,564,314	4,183,985	4,108,090	11,217,022	11,672,404
<i>Total Liabilities</i>	<u>45,877,833</u>	<u>40,283,138</u>	<u>4,811,713</u>	<u>4,477,641</u>	<u>50,689,546</u>	<u>44,760,779</u>
Deferred Inflows of Resources						
Property Taxes	14,753,369	14,586,718	-	-	14,753,369	14,586,718
Pension	696,150	304,280	3,554	-	699,704	304,280
<i>Total Deferred Inflows of Resources</i>	<u>15,449,519</u>	<u>14,890,998</u>	<u>3,554</u>	<u>-</u>	<u>15,453,073</u>	<u>14,890,998</u>
Net Position						
Net Investment in Capital Assets	66,819,469	71,400,883	12,111,001	8,385,475	78,930,470	79,786,358
Restricted	30,404,390	32,557,501	-	-	30,404,390	32,557,501
Unrestricted	(804,167)	(8,795,040)	1,427,426	1,217,824	623,259	(7,577,216)
<i>Total Net Position</i>	<u>\$ 96,419,692</u>	<u>\$ 95,163,344</u>	<u>\$ 13,538,427</u>	<u>\$ 9,603,299</u>	<u>\$ 109,958,119</u>	<u>\$ 104,766,643</u>

During 2015, the County adopted GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*, which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension asset/liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

Under the new standards required by GASB 68, the net pension asset/liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension asset/liability not accounted for as deferred inflows/outflows of resources.

As a result of implementing GASB 68, the County is reporting a net pension asset/liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$118,339,009 to \$95,163,344 for governmental activities and from \$9,706,213 to \$9,603,299 for business-type activities.

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2015, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$109,958,119. This amounts to \$96,419,692 in governmental activities and \$13,538,427 in business-type activities.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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 55.3% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, sewer mains and the airport. Net investment in capital assets was \$78,930,470 at December 31, 2015. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

The County saw a \$5,787,363, or 8% increase in current and other assets during 2015. There was a \$2,423,959 increase in grants receivable for DD and for airport improvements.

There was a \$1,605,091 or 30% increase in other liabilities. This was primarily caused by the net effect of the issuance of a \$5,000,000 revenue note in anticipation of a bond of which \$4,000,000 was refinanced as a long-term liability.

A portion of the County's government-wide net position, \$30,404,390 or 27.7% represents resources that are subject to external restrictions on how they may be used. The deficit of unrestricted net position in governmental activities of \$804,167 is caused by the implementation of GASB 68 and 71.

In order to further understand what makes up the changes in net position for the current year, the following Table 2 gives readers further details regarding the results of activities for 2015 and 2014:

Table 2 - Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program Revenues:						
Charges for Services and Sales	\$ 13,040,673	\$ 12,114,772	\$ 919,664	\$ 718,748	\$ 13,960,337	\$ 12,833,520
Operating Grants, Contributions, and Interest	23,509,292	23,926,415	246,050	-	23,755,342	23,926,415
Capital Grants, Contributions and Interest	3,051,358	1,609,015	89,910	-	3,141,268	1,609,015
General Revenues:						
Property Taxes	14,742,567	14,536,026	-	-	14,742,567	14,536,026
Sales Tax	13,038,946	11,803,939	-	-	13,038,946	11,803,939
Grants and Entitlements	3,159,636	2,783,823	-	-	3,159,636	2,783,823
Gain/ (Loss) on Sale of Capital Assets	-	(461,112)	-	-	-	(461,112)
Investment Earnings	334,902	237,535	20,381	22,666	355,283	260,201
Miscellaneous	900,770	828,631	4,390	-	905,160	828,631
Total Revenues	71,778,144	67,379,044	1,280,395	741,414	73,058,539	68,120,458
Program Expenses:						
General Government:						
Legislative and Executive	8,823,057	8,398,583	-	-	8,823,057	8,398,583
Judicial	6,109,224	5,846,626	-	-	6,109,224	5,846,626
Public Safety	11,015,059	10,663,365	-	-	11,015,059	10,663,365
Public Works	9,206,505	11,330,713	-	-	9,206,505	11,330,713
Health	620,922	598,858	-	-	620,922	598,858
Human Services	29,829,329	31,528,879	-	-	29,829,329	31,528,879
Economic Development and Assistance	757,438	775,256	-	-	757,438	775,256
Interest and Fiscal Charges	248,416	213,393	-	-	248,416	213,393
Sanitary Sewer District	-	-	1,062,581	1,032,562	1,062,581	1,032,562
Wayne County Airport	-	-	194,532	-	194,532	-
Total Expenses	66,609,950	69,355,673	1,257,113	1,032,562	67,867,063	70,388,235
Excess (Deficiency) of Revenues Over (Under) Expenses	5,168,194	(1,976,629)	23,282	(291,148)	5,191,476	(2,267,777)
Net Transfers	(3,911,846)	(69,000)	3,911,846	69,000	-	-
Change in Net Position	\$ 1,256,348	\$ (2,045,629)	\$ 3,935,128	\$ (222,148)	\$ 5,191,476	\$ (2,267,777)

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$3,234,293 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$2,855,180. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	\$ 66,609,950	\$ 1,257,113	\$ 67,867,063
Pension expense under GASB 68	(2,730,324)	(124,856)	(2,855,180)
2015 contractually required contribution	<u>3,062,559</u>	<u>152,690</u>	<u>3,215,249</u>
Adjusted 2015 program expenses	66,942,185	1,284,947	68,227,132
Total 2014 program expenses under GASB 27	<u>69,355,673</u>	<u>1,032,562</u>	<u>70,388,235</u>
Increase/(Decrease) in program expenses not related pension	<u>\$ (2,413,488)</u>	<u>\$ 252,385</u>	<u>\$ (2,161,103)</u>

Governmental Activities

Governmental net position reported an overall increase of \$1,256,348 in 2015. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall increase in net position of 1.3%.

Sales tax revenues increased \$1,235,007, or 10.5%; capital grants increased \$1,442,343 or 89.7 % due to an increase in funds for capital improvement projects; operating grants and entitlements decreased \$417,123 or 1.7% due to a decrease in local government funding mainly motor vehicle and gas tax.

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 \$29,829,329 of expenses, or 44.8% of total governmental expenses of the County. These expenses were funded by \$19,516,488 in program revenues in 2015, compared to \$20,234,093 in 2014.

General government expenses composed of legislative and executive and judicial programs totaled \$14,932,281 or 22.4% of total governmental expenses. General government expenses were covered by \$5,548,302 in program revenues in 2015 as compared to \$5,084,298 in 2014.

Public works expenditures decreased \$2,124,208 or 18.7% over 2014 as the County saw a decrease in road maintenance and expenditures for the OPWC projects.

The state and federal government contributed to the County program revenues in the amount of \$23,509,292 in operating grants, contributions and interest, and \$3,051,358 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$14,643,622 or 55.1% of the total grants, contributions and interest subsidized human services programs.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

General revenues totaled \$32,176,821, and amounted to 44.8% of total revenues. These revenues primarily consist of property and sales tax revenue of \$27,781,513, or 86.3% of total general revenues in 2015.

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 2015 compared to 2014. 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	
	2015	2014	2015	2014
Program Expenses:				
General Government:				
Legislative and Executive	\$ 8,823,057	\$ 8,398,583	\$ 5,067,147	\$ 5,119,897
Judicial	6,109,224	5,846,626	4,316,832	4,041,014
Public Safety	11,015,059	10,663,365	7,128,203	7,651,290
Public Works	9,206,505	11,330,713	(819,013)	2,618,270
Health	620,922	598,858	293,381	262,820
Human Services	29,829,329	31,528,879	10,312,841	11,294,786
Economic Development and Assistance	757,438	775,256	460,820	504,001
Interest and Fiscal Charges	248,416	213,393	248,416	213,393
	<u>\$ 66,609,950</u>	<u>\$ 69,355,673</u>	<u>\$ 27,008,627</u>	<u>\$ 31,705,471</u>

Overall net costs of services decreased \$4,696,844 or 14.8%.

The dependence upon general revenues for governmental activities is apparent, with 40.6% and 45.7% of expenses supported through taxes and other general revenues during 2015 and 2014, respectively.

Business-Type Activities

The sanitary sewer district had total revenues of \$1,159,092 and expenses of \$1,062,581 for 2015. The net position balance increased \$268,265 as compared to the ending 2014 net position balance.

The Wayne County airport had total revenues of \$3,861,395, of which \$3,580,003 was for capital contributions, and expenses of \$194,532 for 2015. The net position balance increased \$3,666,863.

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.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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 20-21) reported a total fund balance of \$40,698,374, which is \$888,856 higher than last year's balance of \$39,809,518, or a 2.2% increase. Some of the most significant changes in fund balances occurred within the County's major funds.

The general fund balance increased in 2015 by \$887,052, or 9.2%, as compared to 2014. The primary cause for this is an increase in permissive sales tax which was partially offset by a decrease in intergovernmental revenue.

The motor vehicle and gas tax fund reported a decrease in fund balance of \$350,985, or 17.7 % as compared to 2014. 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 \$133,910, or 3.6% as compared to 2014. Changes to this fund balance fluctuates due to state and federal funding.

The Wayne County Department of Job and Family Services (WCDJFS) reported a decrease in fund balance of \$263,030, or 29.0% as compared to 2014. This was caused by an increase in state funding which was offset by a greater increase in contract service expenditures.

The Wayne County care center reported an increase in fund balance of \$23,318, or .4% as compared to 2014. This change was insignificant for 2015.

The children services board fund reported an increase in fund balance of \$132,409 or 2.1% as compared to 2014 both revenues and operating costs increased and resulted in operating revenue stream.

The county building construction fund balance decreased in 2015 by \$1,503,482, or 24.7%, as compared to 2014. The primary cause for this decrease is the issuance of a \$5,000,000 short and long term bonds offset by expenses spent for the county building improvements.

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.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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 \$3,744,921, with the largest excess reported within permissive sales tax and intergovernmental.

The final budget for expenditures exceeded final costs by \$1,115,629. 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 2015, the County had \$94,764,532 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, sewer mains and the airport. Of this total, \$78,205,447 was reported in governmental activities and \$16,559,085 was reported in business-type activities. Table 4 shows 2015 balances compared to 2014 amounts:

Table 4 - Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Land	\$ 3,625,627	\$ 5,174,594	\$ 2,143,912	\$ 648,082	\$ 5,769,539	\$ 5,822,676
Construction in Progress	6,790,778	887,544	802,253	49,110	7,593,031	936,654
Buildings and Improvements	42,270,378	43,454,041	9,938,364	8,271,396	52,208,742	51,725,437
Equipment	13,497,464	13,660,892	326,859	174,002	13,824,323	13,834,894
Infrastructure	98,858,061	98,640,451	-	-	98,858,061	98,640,451
Sewer Mains	-	-	6,778,801	6,778,801	6,778,801	6,778,801
Airport	-	-	1,424,562	-	1,424,562	-
Less: Accumulated						
Depreciation	(86,836,861)	(84,111,399)	(4,855,666)	(3,306,715)	(91,692,527)	(87,418,114)
Total	<u>\$ 78,205,447</u>	<u>\$ 77,706,123</u>	<u>\$ 16,559,085</u>	<u>\$ 12,614,676</u>	<u>\$ 94,764,532</u>	<u>\$ 90,320,799</u>

The most significant changes to capital assets, other than the recognition of depreciation expense during the year, occurred as a result of the dissolution of the Wayne County Airport Authority. As part of this dissolution, the County has agreed to assume operations of the airport, and with it, accepted all capital assets owned by the airport. These operations are reported in business-type activities. In addition, previously owned assets of the County (which were previously leased to the airport) were transferred from governmental to business-type activities. See Note 10 to the basic financial statements for more detail on the capital assets of governmental and business-type activities. The construction in progress consists of multiple county building renovation projects.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015

Debt Administration

At December 31, 2015, the County had \$5,344,213 (net) in general obligation bonds, \$5,000,000 in a bond anticipation note, of which \$4,000,000 is long-term, \$529,070 in OPWC loans, \$2,402,400 in sanitary sewer revenue and improvement bonds, \$512,730 in an USDA loan, \$145,000 refunding bond, and \$954,383 in OWDA loans. Of this total, \$4,854,879 is due within one year and \$9,032,917 is due in more than one year. See Note 11 and 12 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	
	2015	2014	2015	2014	2015	2014
<u>General Obligation Bonds</u>						
2011 Refunding Bond	\$ 5,275,000	\$ 5,945,000	\$ -	\$ -	\$ 5,275,000	\$ 5,945,000
Premium on Refunding Bond	69,213	79,100	-	-	69,213	79,100
<u>Other Obligations</u>						
Improvement Note	4,000,000	-	-	-	4,000,000	-
OPWC Loans	236,383	146,797	292,687	75,218	529,070	222,015
OWDA Loans	-	-	954,383	1,022,553	954,383	1,022,553
2004 Sewer System Revenue Bonds	-	-	776,000	789,000	776,000	789,000
2004 Sanitary Sewer Improvement Bonds	-	-	1,626,400	1,653,700	1,626,400	1,653,700
2011 Refunding Bond	-	-	145,000	165,000	145,000	165,000
USDA Loan	-	-	512,730	523,730	512,730	523,730
Total	\$ 9,580,596	\$ 6,170,897	\$ 4,307,200	\$ 4,229,201	\$13,887,796	\$10,400,098

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, 2015
Component Unit: June 30, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Investments	\$ 46,214,842	\$ 1,131,218	\$ 47,346,060	\$ -
Cash and Investments:				
In Segregated Accounts	93,504	-	93,504	1,177,307
With Fiscal Agents	17,689	-	17,689	-
Investments:				
In Segregated Accounts	-	-	-	369,583
With Fiscal Agents	-	-	-	1,000
Receivables:				
Taxes	14,804,352	-	14,804,352	-
Accounts	355,192	134,832	490,024	85,941
Sales Tax	3,335,076	-	3,335,076	-
Due from Other Governments	9,114,965	-	9,114,965	-
Internal Balances	(2,323)	2,323	-	-
Materials and Supplies Inventory	222,310	-	222,310	6,587
Special Assessment Receivable	-	491,008	491,008	-
Loans Receivable	161,805	-	161,805	-
Prepaid Items	346,322	-	346,322	19,804
Net Pension Asset (See Note 14)	66,631	464	67,095	-
Non-Depreciable Capital Assets	10,416,405	2,946,165	13,362,570	-
Depreciable Capital Assets, Net	67,789,042	13,612,920	81,401,962	48,641
<i>Total Assets</i>	<u>152,935,812</u>	<u>18,318,930</u>	<u>171,254,742</u>	<u>1,708,863</u>
Deferred Outflow of Resources				
Deferred Charges on Refunding	207,269	-	207,269	-
Pension	4,603,963	34,764	4,638,727	-
<i>Total Deferred Outflow of Resources</i>	<u>4,811,232</u>	<u>34,764</u>	<u>4,845,996</u>	<u>-</u>
Liabilities				
Accounts Payable	1,219,818	50,920	1,270,738	33,023
Contracts Payable	1,012,651	140,884	1,153,535	-
Accrued Wages and Benefits	1,342,085	12,283	1,354,368	81,139
Matured Compensated Absences Payable	10,888	-	10,888	-
Accrued Interest Payable	62,014	55,706	117,720	-
Due to Other Governments	721,527	8,986	730,513	-
Claims Payable	731,150	-	731,150	-
Unearned Revenue	495,541	-	495,541	-
Deposits Held and Due to Others	26,603	-	26,603	-
Notes Payable	1,000,000	-	1,000,000	-
Long-Term Liabilities:				
Due Within One Year	5,491,207	165,633	5,656,840	-
Due in More Than One Year				
Net Pension Liability (See Note 14)	26,731,312	193,316	26,924,628	-
Other Amounts Due in More Than One Year	7,033,037	4,183,985	11,217,022	-
<i>Total Liabilities</i>	<u>45,877,833</u>	<u>4,811,713</u>	<u>50,689,546</u>	<u>114,162</u>
Deferred Inflows of Resources				
Property Taxes	14,753,369	-	14,753,369	-
Pension	696,150	3,554	699,704	-
<i>Total Deferred Inflows of Resources</i>	<u>15,449,519</u>	<u>3,554</u>	<u>15,453,073</u>	<u>-</u>
Net Position				
Net Investment in Capital Assets	66,819,469	12,111,001	78,930,470	48,641
Restricted For:				
Capital Projects	2,987,784	-	2,987,784	-
Debt Service	1,269,308	-	1,269,308	-
Public Works Projects	3,282,673	-	3,282,673	-
Human Services Programs	17,662,613	-	17,662,613	-
Community Development Projects	378,028	-	378,028	-
Legislative and Executive	1,093,170	-	1,093,170	-
Judicial	508,431	-	508,431	-
Public Safety	2,085,706	-	2,085,706	-
Other Purposes	1,136,677	-	1,136,677	28,986
Unrestricted	(804,167)	1,427,426	623,259	1,517,074
<i>Total Net Position</i>	<u>\$ 96,419,692</u>	<u>\$ 13,538,427</u>	<u>\$ 109,958,119</u>	<u>\$ 1,594,701</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Activities
For the Year Ended December 31, 2015
Component Unit: For the Fiscal Year Ended June 30, 2015

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Governmental Activities				
General Government				
Legislative and Executive	\$ 8,823,057	\$ 3,755,910	\$ -	\$ -
Judicial	6,109,224	1,586,618	205,774	-
Public Safety	11,015,059	2,052,239	1,834,617	-
Public Works	9,206,505	468,169	6,505,991	3,051,358
Health	620,922	304,871	22,670	-
Human Services	29,829,329	4,872,866	14,643,622	-
Economic Development and Assistance	757,438	-	296,618	-
Debt Service:				
Interest and Fiscal Charges	248,416	-	-	-
<i>Total Governmental Activities</i>	<u>66,609,950</u>	<u>13,040,673</u>	<u>23,509,292</u>	<u>3,051,358</u>
Business-Type Activities				
Sewer District	1,062,581	892,529	246,050	-
Wayne County Airport	194,532	27,135	-	89,910
<i>Total Business-Type Activities</i>	<u>1,257,113</u>	<u>919,664</u>	<u>246,050</u>	<u>89,910</u>
<i>Total Primary Government</i>	<u>\$ 67,867,063</u>	<u>\$ 13,960,337</u>	<u>\$ 23,755,342</u>	<u>\$ 3,141,268</u>
Component Unit				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 4,085,341</u>	<u>\$ 912,743</u>	<u>\$ 3,729,142</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

Investment Earnings

Miscellaneous

 Total General Revenues

Net Transfers

Change in Net Position

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

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
\$ (5,067,147)	\$ -	\$ (5,067,147)	\$ -
(4,316,832)	-	(4,316,832)	-
(7,128,203)	-	(7,128,203)	-
819,013	-	819,013	-
(293,381)	-	(293,381)	-
(10,312,841)	-	(10,312,841)	-
(460,820)	-	(460,820)	-
(248,416)	-	(248,416)	-
<u>(27,008,627)</u>	<u>-</u>	<u>(27,008,627)</u>	<u>-</u>
-	75,998	75,998	-
-	(77,487)	(77,487)	-
-	(1,489)	(1,489)	-
<u>(27,008,627)</u>	<u>(1,489)</u>	<u>(27,010,116)</u>	<u>-</u>
-	-	-	556,544
4,086,026	-	4,086,026	-
6,108,064	-	6,108,064	-
3,229,495	-	3,229,495	-
1,318,982	-	1,318,982	-
13,038,946	-	13,038,946	-
3,159,636	-	3,159,636	-
334,902	20,381	355,283	14,641
900,770	4,390	905,160	18,384
<u>32,176,821</u>	<u>24,771</u>	<u>32,201,592</u>	<u>33,025</u>
<u>(3,911,846)</u>	<u>3,911,846</u>	<u>-</u>	<u>-</u>
1,256,348	3,935,128	5,191,476	589,569
<u>95,163,344</u>	<u>9,603,299</u>	<u>104,766,643</u>	<u>1,005,132</u>
<u>\$ 96,419,692</u>	<u>\$ 13,538,427</u>	<u>\$ 109,958,119</u>	<u>\$ 1,594,701</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Balance Sheet
Governmental Funds
December 31, 2015

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Assets				
Equity in Pooled Cash and Investments	\$ 8,475,217	\$ 854,559	\$ 3,551,750	\$ 992,094
Cash and Investments:				
In Segregated Accounts	78,710	-	-	-
With Fiscal Agents	-	-	17,689	-
Receivables:				
Taxes	4,076,980	-	6,159,043	-
Accounts	67,144	20,794	4,645	-
Sales Tax	3,231,885	103,191	-	-
Due from Other Funds	15,077	-	-	-
Due from Other Governments	1,906,024	2,894,014	1,132,186	59,411
Materials and Supplies Inventory	53,534	77,404	64,791	2,088
Loans Receivable	-	-	-	-
Prepaid Items	234,791	-	21,220	2,636
<i>Total Assets</i>	<u>\$ 18,139,362</u>	<u>\$ 3,949,962</u>	<u>\$ 10,951,324</u>	<u>\$ 1,056,229</u>
Liabilities				
Accounts Payable	\$ 233,476	\$ 191,573	\$ 82,424	\$ 121,825
Contracts Payable	170	2,142	-	-
Accrued Wages and Benefits	547,132	109,299	193,449	109,185
Matured Compensated Absences Payable	6,012	-	2,867	-
Due to Other Governments	248,210	40,789	136,192	158,933
Due to Other Funds	-	-	7,351	11,915
Deposits Held and Due to Others	26,603	-	-	-
Notes Payable	-	-	-	-
<i>Total Liabilities</i>	<u>1,061,603</u>	<u>343,803</u>	<u>422,283</u>	<u>401,858</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	4,062,871	-	6,137,909	-
Unavailable Revenue	2,448,807	1,977,339	765,249	11,665
<i>Total Deferred Inflows of Resources</i>	<u>6,511,678</u>	<u>1,977,339</u>	<u>6,903,158</u>	<u>11,665</u>
Fund Balances				
Nonspendable	394,739	77,404	86,011	4,724
Restricted	-	1,551,416	3,539,872	637,982
Committed	1,448,410	-	-	-
Assigned	4,708,044	-	-	-
Unassigned	4,014,888	-	-	-
<i>Total Fund Balances</i>	<u>10,566,081</u>	<u>1,628,820</u>	<u>3,625,883</u>	<u>642,706</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 18,139,362</u>	<u>\$ 3,949,962</u>	<u>\$ 10,951,324</u>	<u>\$ 1,056,229</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	County Building Construction	Other Governmental Funds	Total Governmental Funds
\$ 5,938,750	\$ 6,739,876	\$ 6,533,758	\$ 6,998,609	\$ 40,084,613
-	4,484	-	10,310	93,504
-	-	-	-	17,689
1,323,885	3,244,444	-	-	14,804,352
161,655	-	-	100,300	354,538
-	-	-	-	3,335,076
-	23,646	-	-	38,723
148,966	459,900	-	2,465,955	9,066,456
17,123	4,071	-	3,299	222,310
-	-	-	161,805	161,805
-	29,329	-	21,507	309,483
<u>\$ 7,590,379</u>	<u>\$ 10,505,750</u>	<u>\$ 6,533,758</u>	<u>\$ 9,761,785</u>	<u>\$ 68,488,549</u>
\$ 61,076	\$ 268,435	\$ 633	\$ 198,540	\$ 1,157,982
-	-	947,252	63,087	1,012,651
109,680	135,128	-	131,848	1,335,721
2,009	-	-	-	10,888
36,893	53,351	-	42,416	716,784
2,323	-	-	19,457	41,046
-	-	-	-	26,603
-	-	1,000,000	-	1,000,000
<u>211,981</u>	<u>456,914</u>	<u>1,947,885</u>	<u>455,348</u>	<u>5,301,675</u>
1,319,321	3,233,268	-	-	14,753,369
114,811	314,026	-	2,103,234	7,735,131
<u>1,434,132</u>	<u>3,547,294</u>	<u>-</u>	<u>2,103,234</u>	<u>22,488,500</u>
17,123	33,400	-	24,806	638,207
5,927,143	6,468,142	1,013,501	5,936,976	25,075,032
-	-	3,572,372	1,296,168	6,316,950
-	-	-	-	4,708,044
-	-	-	(54,747)	3,960,141
<u>5,944,266</u>	<u>6,501,542</u>	<u>4,585,873</u>	<u>7,203,203</u>	<u>40,698,374</u>
<u>\$ 7,590,379</u>	<u>\$ 10,505,750</u>	<u>\$ 6,533,758</u>	<u>\$ 9,761,785</u>	<u>\$ 68,488,549</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, 2015*

Total Governmental Fund Balances \$ 40,698,374

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

Capital assets used in governmental activities are not financial
 resources and therefore are not reported in the funds. 78,205,447

Other long-term assets are not available to pay for current-
 period expenditures and therefore are deferred in the funds:

Property Taxes	\$ 281,543	
Sales Tax	1,265,741	
Due from Other Governments	3,837,801	
Grants	<u>2,350,046</u>	7,735,131

The net pension liability is not due and payable in the current period, and the net
 pension asset is not available for spending in the current period; therefore,
 the asset, liability and related deferred inflows/outflows are not reported
 in governmental funds.

Net Pension Asset	66,631	
Deferred Outflows - Pension	4,603,963	
Deferred Inflows - Pension	(696,150)	
Net Pension Liability	<u>(26,731,312)</u>	(22,756,868)

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. 4,902,949

Accrued interest payable is not due and payable in the current period
 and therefore not reported in the funds. (62,014)

Unamortized balances of bond related transactions are not recorded in the funds.
 Unamortized deferred charges on refundings 207,269

Long-term liabilities are not due and payable in the current period
 and therefore are not reported in the funds:

General Obligation Bonds	(5,275,000)	
Bond Premium	(69,213)	
OPWC Loans	(236,383)	
Improvement Note	(4,000,000)	
Compensated Absences*	<u>(2,930,000)</u>	
Total		<u>(12,510,596)</u>

Net Position of Governmental Activities \$ 96,419,692

*Excludes \$13,648 within the Internal Service Fund

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Wayne County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Revenues				
Property and Other Local Taxes	\$ 4,147,083	\$ -	\$ 6,209,242	\$ -
Permissive Sales Tax	11,617,230	1,266,795	-	-
Charges for Services	4,730,800	10,229	43,021	-
Licenses and Permits	151,510	-	-	-
Fines and Forfeitures	314,146	60,820	-	-
Intergovernmental	3,745,252	5,888,324	4,511,782	5,053,309
Special Assessments	-	-	-	-
Interest	334,904	-	82	-
Rent	111,380	-	-	-
Contributions and Donations	-	34,305	-	-
Other	759,286	181,999	311,778	260,976
<i>Total Revenues</i>	<u>25,911,591</u>	<u>7,442,472</u>	<u>11,075,905</u>	<u>5,314,285</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	6,545,339	-	-	-
Judicial	4,901,190	-	-	-
Public Safety	8,488,884	-	-	-
Public Works	97,688	7,539,218	-	-
Health	261,313	-	-	-
Human Services	778,999	-	11,211,132	5,813,497
Economic Development and Assistance	523,993	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>21,597,406</u>	<u>7,539,218</u>	<u>11,211,132</u>	<u>5,813,497</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>4,314,185</u>	<u>(96,746)</u>	<u>(135,227)</u>	<u>(499,212)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	-	-	-
Issuance from Loans	-	-	-	-
Premium on Note Issuance	-	-	-	-
Transfers In	-	-	-	234,094
Transfers Out	(3,414,780)	(268,600)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(3,414,780)</u>	<u>(268,600)</u>	<u>-</u>	<u>234,094</u>
<i>Net Change in Fund Balance</i>	899,405	(365,346)	(135,227)	(265,118)
<i>Fund Balance Beginning of Year</i>	9,679,029	1,979,805	3,759,793	905,736
<i>Increase (Decrease) in Consumable Inventory</i>	(12,353)	14,361	1,317	2,088
<i>Fund Balance End of Year</i>	<u>\$ 10,566,081</u>	<u>\$ 1,628,820</u>	<u>\$ 3,625,883</u>	<u>\$ 642,706</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	County Building Construction	All Other Governmental Funds	Total Governmental Funds
\$ 1,341,026	\$ 3,283,454	\$ -	\$ 16,314	\$ 14,997,119
-	-	-	-	12,884,025
2,691,341	1,321,943	9,906	2,601,141	11,408,381
-	-	-	562,798	714,308
-	-	-	592,677	967,643
176,861	3,415,671	213,821	4,803,906	27,808,926
-	-	-	1,705	1,705
-	189	-	7,311	342,486
-	-	205,781	-	317,161
-	35,663	-	371	70,339
3,334	72,875	400	125,555	1,716,203
<u>4,212,562</u>	<u>8,129,795</u>	<u>429,908</u>	<u>8,711,778</u>	<u>71,228,296</u>
-	-	-	1,493,940	8,039,279
-	-	-	520,234	5,421,424
-	-	-	2,187,179	10,676,063
-	-	-	94,405	7,731,311
-	-	-	365,207	626,520
4,191,732	7,994,957	-	1,289,833	31,280,150
-	-	-	234,592	758,585
-	-	7,343,390	1,846,608	9,189,998
-	-	-	680,786	680,786
-	-	-	181,650	181,650
<u>4,191,732</u>	<u>7,994,957</u>	<u>7,343,390</u>	<u>8,894,434</u>	<u>74,585,766</u>
<u>20,830</u>	<u>134,838</u>	<u>(6,913,482)</u>	<u>(182,656)</u>	<u>(3,357,470)</u>
-	-	-	494,042	494,042
-	-	4,000,000	100,372	4,100,372
-	-	-	74,650	74,650
-	-	1,410,000	1,661,642	3,305,736
-	-	-	(44,110)	(3,727,490)
-	-	5,410,000	2,286,596	4,247,310
20,830	134,838	(1,503,482)	2,103,940	889,840
5,920,948	6,369,133	6,089,355	5,105,719	39,809,518
2,488	(2,429)	-	(6,456)	(984)
<u>\$ 5,944,266</u>	<u>\$ 6,501,542</u>	<u>\$ 4,585,873</u>	<u>\$ 7,203,203</u>	<u>\$ 40,698,374</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, 2015*

Net Change in Fund Balances - Total Governmental Funds	\$	889,840
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.		
Capital Asset Additions	\$	8,877,558
Current Year Depreciation		(4,566,233)
Transfers		(3,490,093)
		821,232
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.		
		(321,908)
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		(83,320)
Due From Other Governments		3,917
Grants		1,911,694
		1,832,291
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		(984)
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		670,000
OPWC Loans		10,786
		680,786
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
OPWC Loans		(100,372)
Improvement Note		(4,000,000)
		(4,100,372)
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		(29,610)
		(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		(47,043)
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		(2,659,520)
Except for amounts reported as deferred inflows/outflows, changes in net pension asset/liability are reported as pension expense in the statement of activities.		
		3,062,559
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.		
		1,219,370
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*		(100,180)
		(100,180)
<i>Change in Net Position of Governmental Activities</i>	\$	<u>1,256,348</u>

*Excludes \$13,644 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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 3,714,000	\$ 3,714,000	\$ 4,145,180	\$ 431,180
Permissive Sales Tax	9,800,000	9,800,000	11,395,595	1,595,595
Charges for Services	3,060,600	3,060,600	3,779,466	718,866
Licenses and Permits	146,000	146,000	151,510	5,510
Fines and Forfeitures	287,000	287,000	321,251	34,251
Intergovernmental	3,078,200	3,078,200	3,635,708	557,508
Interest	220,000	220,000	399,639	179,639
Rent	80,000	80,000	111,380	31,380
Other	528,726	528,726	719,718	190,992
<i>Total Revenues</i>	<u>20,914,526</u>	<u>20,914,526</u>	<u>24,659,447</u>	<u>3,744,921</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	7,128,687	6,809,290	6,286,782	522,508
Judicial	5,033,120	5,133,363	4,936,255	197,108
Public Safety	8,354,171	8,492,553	8,305,414	187,139
Public Works	102,340	102,382	102,010	372
Health	311,365	328,313	315,371	12,942
Human Services	967,526	993,789	803,174	190,615
Economic Development and Assistance	526,210	528,938	523,993	4,945
<i>Total Expenditures</i>	<u>22,423,419</u>	<u>22,388,628</u>	<u>21,272,999</u>	<u>1,115,629</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,508,893)</u>	<u>(1,474,102)</u>	<u>3,386,448</u>	<u>4,860,550</u>
Other Financing Sources (Uses)				
Transfers Out	(1,557,975)	(3,589,525)	(3,575,530)	13,995
<i>Total Other Financing Sources (Uses)</i>	<u>(1,557,975)</u>	<u>(3,589,525)</u>	<u>(3,575,530)</u>	<u>13,995</u>
<i>Net Change in Fund Balance</i>	(3,066,868)	(5,063,627)	(189,082)	4,874,545
<i>Fund Balance Beginning of Year</i>	5,066,861	5,066,861	5,066,861	-
Prior Year Encumbrances Appropriated	796,760	796,760	796,760	-
<i>Fund Balance End of Year</i>	<u>\$ 2,796,753</u>	<u>\$ 799,994</u>	<u>\$ 5,674,539</u>	<u>\$ 4,874,545</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,263,552	\$ 38,552
Charges for Services	30,000	30,000	9,556	(20,444)
Fines and Forfeitures	59,500	59,500	61,923	2,423
Intergovernmental	5,850,000	5,789,294	5,890,699	101,405
Contributions and Donations	15,500	15,500	34,305	18,805
Other	184,700	184,700	176,543	(8,157)
<i>Total Revenues</i>	<u>7,364,700</u>	<u>7,303,994</u>	<u>7,436,578</u>	<u>132,584</u>
Expenditures				
Current:				
Public Works	<u>7,520,458</u>	<u>8,137,377</u>	<u>8,072,938</u>	<u>64,439</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(155,758)</u>	<u>(833,383)</u>	<u>(636,360)</u>	<u>197,023</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(285,000)</u>	<u>(285,000)</u>	<u>(268,600)</u>	<u>16,400</u>
<i>Net Change in Fund Balance</i>	<u>(440,758)</u>	<u>(1,118,383)</u>	<u>(904,960)</u>	<u>213,423</u>
<i>Fund Balance Beginning of Year</i>	440,760	440,760	440,760	-
Prior Year Encumbrances Appropriated	677,625	677,625	677,625	-
<i>Fund Balance End of Year</i>	<u>\$ 677,627</u>	<u>\$ 2</u>	<u>\$ 213,425</u>	<u>\$ 213,423</u>

See accompanying notes to the basic financial statement.

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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 5,970,000	\$ 5,970,000	\$ 6,209,242	\$ 239,242
Charges for Services	29,000	29,000	43,021	14,021
Intergovernmental	4,263,487	4,263,487	4,134,394	(129,093)
Interest	-	-	82	82
Other	160,000	160,000	339,368	179,368
<i>Total Revenues</i>	<u>10,422,487</u>	<u>10,422,487</u>	<u>10,726,107</u>	<u>303,620</u>
Expenditures				
Current:				
Human Services	13,616,714	14,245,488	12,557,777	1,687,711
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,194,227)</u>	<u>(3,823,001)</u>	<u>(1,831,670)</u>	<u>1,991,331</u>
Other Financing Sources (Uses)				
Transfers Out	(26,900)	(26,900)	-	26,900
<i>Net Change in Fund Balance</i>	<u>(3,221,127)</u>	<u>(3,849,901)</u>	<u>(1,831,670)</u>	<u>2,018,231</u>
<i>Fund Balance Beginning of Year</i>	4,068,007	4,068,007	4,068,007	-
Prior Year Encumbrances Appropriated	611,893	611,893	611,893	-
<i>Fund Balance End of Year</i>	<u>\$ 1,458,773</u>	<u>\$ 829,999</u>	<u>\$ 2,848,230</u>	<u>\$ 2,018,231</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 5,765,500	\$ 5,237,751	\$ 5,233,139	\$ (4,612)
Other	236,991	236,991	252,967	15,976
<i>Total Revenues</i>	<u>6,002,491</u>	<u>5,474,742</u>	<u>5,486,106</u>	<u>11,364</u>
Expenditures				
Current:				
Human Services	6,248,775	6,450,260	6,113,579	336,681
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(246,284)</u>	<u>(975,518)</u>	<u>(627,473)</u>	<u>348,045</u>
Other Financing Sources (Uses)				
Transfers In	240,600	240,600	234,094	(6,506)
Transfers Out	(28,935)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>211,665</u>	<u>240,600</u>	<u>234,094</u>	<u>(6,506)</u>
<i>Net Change in Fund Balance</i>	(34,619)	(734,918)	(393,379)	341,539
<i>Fund Balance Beginning of Year</i>	544,141	544,141	544,141	-
Prior Year Encumbrances Appropriated	397,428	397,428	397,428	-
<i>Fund Balance End of Year</i>	<u>\$ 906,950</u>	<u>\$ 206,651</u>	<u>\$ 548,190</u>	<u>\$ 341,539</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 1,150,500	\$ 1,150,500	\$ 1,341,026	\$ 190,526
Charges for Services	2,795,500	2,743,696	2,618,102	(125,594)
Intergovernmental	100,000	100,000	176,861	76,861
Other	2,000	2,000	3,334	1,334
<i>Total Revenues</i>	<u>4,048,000</u>	<u>3,996,196</u>	<u>4,139,323</u>	<u>143,127</u>
Expenditures				
Current:				
Human Services	<u>4,718,004</u>	<u>5,066,623</u>	<u>4,531,370</u>	<u>535,253</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(670,004)</u>	<u>(1,070,427)</u>	<u>(392,047)</u>	<u>678,380</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(488,338)</u>	<u>(427,838)</u>	<u>-</u>	<u>427,838</u>
<i>Net Change in Fund Balance</i>	<u>(1,158,342)</u>	<u>(1,498,265)</u>	<u>(392,047)</u>	<u>1,106,218</u>
<i>Fund Balance Beginning of Year</i>	<u>5,668,407</u>	<u>5,668,407</u>	<u>5,668,407</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>278,052</u>	<u>278,052</u>	<u>278,052</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 4,788,117</u>	<u>\$ 4,448,194</u>	<u>\$ 5,554,412</u>	<u>\$ 1,106,218</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, 2015*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 3,130,000	\$ 3,130,000	\$ 3,283,454	\$ 153,454
Charges for Services	765,000	765,000	1,321,333	556,333
Intergovernmental	3,788,568	3,435,718	3,441,134	5,416
Interest	-	-	189	189
Contributions and Donations	20,000	20,000	35,663	15,663
Other	50,000	50,000	86,187	36,187
<i>Total Revenues</i>	<u>7,753,568</u>	<u>7,400,718</u>	<u>8,167,960</u>	<u>767,242</u>
Expenditures				
Current:				
Human Services	<u>8,641,239</u>	<u>9,080,426</u>	<u>8,566,485</u>	<u>513,941</u>
<i>Net Change in Fund Balance</i>	(887,671)	(1,679,708)	(398,525)	1,281,183
<i>Fund Balance Beginning of Year</i>	6,110,814	6,110,814	6,110,814	-
Prior Year Encumbrances Appropriated	496,229	496,229	496,229	-
<i>Fund Balance End of Year</i>	<u>\$ 5,719,372</u>	<u>\$ 4,927,335</u>	<u>\$ 6,208,518</u>	<u>\$ 1,281,183</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary Sewer District	Wayne County Airport	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 881,675	\$ 249,543	\$ 1,131,218	\$ 6,130,229
Receivables:				
Accounts	110,173	24,659	134,832	654
Due from Other Funds	2,323	-	2,323	-
Due from Other Governments	-	-	-	48,509
Prepaid Items	-	-	-	36,839
<i>Total Current Assets</i>	<u>994,171</u>	<u>274,202</u>	<u>1,268,373</u>	<u>6,216,231</u>
<i>Non-Current Assets:</i>				
Special Assessments Receivable	491,008	-	491,008	-
Net Pension Asset (See Note 14)	323	141	464	2,712
Non-Depreciable Capital Assets	1,450,335	1,495,830	2,946,165	-
Depreciable Capital Assets, Net	11,619,597	1,993,323	13,612,920	-
<i>Total Non-Current Assets</i>	<u>13,561,263</u>	<u>3,489,294</u>	<u>17,050,557</u>	<u>2,712</u>
<i>Total Assets</i>	<u>14,555,434</u>	<u>3,763,496</u>	<u>18,318,930</u>	<u>6,218,943</u>
Deferred Outflow of Resources				
Pension	21,737	13,027	34,764	182,623
<i>Total Assets and Deferred Outflow of Resources</i>	<u>14,577,171</u>	<u>3,776,523</u>	<u>18,353,694</u>	<u>6,401,566</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	22,045	28,875	50,920	61,836
Contracts Payable	140,884	-	140,884	-
Accrued Wages and Benefits	7,024	5,259	12,283	6,364
Due to Other Governments	7,334	1,652	8,986	4,743
Accrued Interest Payable	55,706	-	55,706	-
Unearned Revenue	-	-	-	495,541
Claims Payable	-	-	-	731,150
Compensated Absences Payable	12,814	-	12,814	-
Improvement Bonds Payable	28,200	-	28,200	-
Refunding Bond Payable	20,000	-	20,000	-
OPWC Loans Payable	10,449	-	10,449	-
OWDA Loans Payable	68,170	-	68,170	-
USDA Loan Payable	12,000	-	12,000	-
Revenue Bonds Payable	14,000	-	14,000	-
<i>Total Current Liabilities</i>	<u>398,626</u>	<u>35,786</u>	<u>434,412</u>	<u>1,299,634</u>
<i>Long-Term Liabilities:</i>				
Net Pension Liability (See Note 14)	120,876	72,440	193,316	1,015,530
Compensated Absences Payable - Net of Current Portion	29,502	102	29,604	13,648
Improvement Bonds Payable - Net of Current Portion	1,598,200	-	1,598,200	-
Refunding Bonds Payable - Net of Current Portion	125,000	-	125,000	-
OPWC Loans Payable - Net of Current Portion	282,238	-	282,238	-
OWDA Loans Payable - Net of Current Portion	886,213	-	886,213	-
USDA Loan Payable - Net of Current Portion	500,730	-	500,730	-
Revenue Bonds Payable - Net of Current Portion	762,000	-	762,000	-
<i>Total Long-Term Liabilities</i>	<u>4,304,759</u>	<u>72,542</u>	<u>4,377,301</u>	<u>1,029,178</u>
<i>Total Liabilities</i>	<u>4,703,385</u>	<u>108,328</u>	<u>4,811,713</u>	<u>2,328,812</u>
Deferred Inflows of Resources				
Pension	2,222	1,332	3,554	18,669
Net Position				
Net Investment in Capital Assets	8,621,848	3,489,153	12,111,001	-
Unrestricted	1,249,716	177,710	1,427,426	4,054,085
<i>Total Net Position</i>	<u>\$ 9,871,564</u>	<u>\$ 3,666,863</u>	<u>\$ 13,538,427</u>	<u>\$ 4,054,085</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, 2015

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary	Wayne	Total	
	Sewer District	County Airport		
Operating Revenues				
Charges for Services	\$ 892,529	\$ 27,135	\$ 919,664	\$ 10,204,608
Other	132	4,257	4,389	280,692
<i>Total Operating Revenues</i>	<u>892,661</u>	<u>31,392</u>	<u>924,053</u>	<u>10,485,300</u>
Operating Expenses				
Personal Services	115,936	74,228	190,164	158,226
Contractual Services	298,762	2,551	301,313	955,227
Materials and Supplies	16,958	16,521	33,479	-
Claims	-	-	-	8,036,533
Depreciation	394,508	101,207	495,715	-
Other	108,020	25	108,045	115,944
<i>Total Operating Expenses</i>	<u>934,184</u>	<u>194,532</u>	<u>1,128,716</u>	<u>9,265,930</u>
<i>Operating Income (Loss)</i>	<u>(41,523)</u>	<u>(163,140)</u>	<u>(204,663)</u>	<u>1,219,370</u>
Non-Operating Revenues (Expense)				
Interest Income	20,381	-	20,381	-
Intergovernmental	246,050	-	246,050	-
Interest and Fiscal Charges	(128,397)	-	(128,397)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>138,034</u>	<u>-</u>	<u>138,034</u>	<u>-</u>
<i>Income (Loss) Before Transfers</i>	96,511	(163,140)	(66,629)	1,219,370
Capital Contributions	-	3,580,003	3,580,003	-
Transfers In	171,754	250,000	421,754	-
<i>Change in Net Position</i>	268,265	3,666,863	3,935,128	1,219,370
<i>Net Position Beginning of Year (Restated, See Note 3)</i>	9,603,299	-	9,603,299	2,834,715
<i>Net Position End of Year</i>	<u>\$ 9,871,564</u>	<u>\$ 3,666,863</u>	<u>\$ 13,538,427</u>	<u>\$ 4,054,085</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary Sewer District	Wayne County Airport	Total	
Cash Flows from Operating Activities				
Cash Received from Sales/Service Charges	\$ 876,086	\$ 3,280	\$ 879,366	\$ 10,239,250
Cash Received from Other Operating Revenue	132	3,453	3,585	290,340
Cash Payments for Personal Services	(106,240)	(6,611)	(112,851)	(173,011)
Cash Payments for Contractual Services	(286,782)	9,803	(276,979)	(989,891)
Cash Payments for Materials and Supplies	(13,775)	-	(13,775)	-
Cash Payments for Claims	-	-	-	(7,831,771)
Cash Payments for Other Expenses	(108,161)	(25)	(108,186)	(61,324)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>361,260</u>	<u>9,900</u>	<u>371,160</u>	<u>1,473,593</u>
Cash Flows from Noncapital Financing Activities				
Cash Received from Grants	246,050	-	246,050	-
Cash Received From Transfers In	171,754	250,000	421,754	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>417,804</u>	<u>250,000</u>	<u>667,804</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities				
Cash Received From Special Assessments	38,057	-	38,057	-
Proceeds From OPWC Loans	221,767	-	221,767	-
Acquisition of Capital Assets	(729,722)	(10,357)	(740,079)	-
Principal Payments for Debt Retirement	(143,768)	-	(143,768)	-
Interest Payments on Debt	(130,018)	-	(130,018)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(743,684)</u>	<u>(10,357)</u>	<u>(754,041)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	35,380	249,543	284,923	1,473,593
<i>Cash and Investments Beginning of Year</i>	846,295	-	846,295	4,656,636
<i>Cash and Investments End of Year</i>	<u>\$ 881,675</u>	<u>\$ 249,543</u>	<u>\$ 1,131,218</u>	<u>\$ 6,130,229</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ (41,523)	\$ (163,140)	\$ (204,663)	\$ 1,219,370
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided				
By (Used for) Operating Activities:				
Depreciation	394,508	101,207	495,715	-
(Increase) Decrease in Assets/Deferred Outflows:				
Accounts Receivable	(16,443)	(24,659)	(41,102)	26,909
Due From Other Funds	-	-	-	41,535
Due From Other Governments	-	-	-	(17,446)
Prepaid Items	-	-	-	(36,839)
Net Pension Asset	(235)	(141)	(376)	(1,973)
Deferred Outflows - Pension	(6,593)	(13,027)	(19,620)	(55,391)
Increase (Decrease) in Liabilities/Deferred Inflows:				
Accounts Payable	5,939	28,875	34,814	56,671
Contracts Payable	6,383	-	6,383	-
Accrued Wages and Benefits	1,051	5,259	6,310	599
Compensated Absences Payable	10,164	102	10,266	193
Due to Other Governments	3,057	1,652	4,709	305
Claims Payable	-	-	-	204,762
Unearned Revenue	-	-	-	(6,708)
Net Pension Liability	2,730	72,440	75,170	22,937
Deferred Inflows - Pension	2,222	1,332	3,554	18,669
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 361,260</u>	<u>\$ 9,900</u>	<u>\$ 371,160</u>	<u>\$ 1,473,593</u>

Noncash Capital Financing Activities:

The County purchased \$133,942 and \$13,900 of capital assets in 2015 and 2014, respectively, which have been included in accounts payable. The Wayne County Airport Fund had total capital contributions of \$3,580,003 (\$89,910 from outside sources).

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	<u>Private Purpose Trust</u>	<u>Agency Funds</u>
Assets		
Equity in Pooled Cash and Investments	\$ 7,912	\$ 11,487,981
Cash and Investments in Segregated Accounts	-	1,596,404
Receivables:		
Taxes	-	116,068,687
Accounts	-	5,069
Sales Tax	-	41,973
Due From Other Governments	-	3,755,383
<i>Total Assets</i>	<u>7,912</u>	<u>\$ 132,955,497</u>
Liabilities		
Due to Other Governments	-	\$ 131,325,008
Undistributed Monies	-	1,630,489
<i>Total Liabilities</i>	<u>-</u>	<u>\$ 132,955,497</u>
Net Position		
Held in Trust for Other Purposes	<u>7,912</u>	
<i>Total Net Position</i>	<u>\$ 7,912</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, 2015

	Private Purpose Trust
Additions	
Interest	\$ 8
<i>Total Additions</i>	<u>8</u>
<i>Total Deductions</i>	<u>-</u>
<i>Change in Net Position</i>	8
<i>Net Position Beginning of Year</i>	7,904
<i>Net Position End of Year</i>	<u><u>\$ 7,912</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, 2015

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.

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 Accounting Standards Codification (ASC) 958,

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Not-For-Profit Entities. The most recent separately issued accrual basis financial statements (for the years ended June 30, 2015 and 2014) 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 2015, the County contributed \$959,649 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 2015, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

Multi-County Community Mental Health District (“District”) - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, seven appointees of the Wayne County Commissioners, and three appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2015 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015 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 2015 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 2015, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

RELATED ORGANIZATIONS

The Wayne County Public Library (“Library”) - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The Library did not receive funding from the County in 2015.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

of funds for the District. The District did not receive funding from the County in 2015, however the County does provide some administrative support services to 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 2015.

Public Entity Risk Consortium (“PERC”) – The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County has joined PERC, a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official’s liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000 per occurrence for real and personal property, \$500,000 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

EXCLUDED OTHER GOVERNMENTS

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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. Other interfund services provided and used are not eliminated in the process of consolidation. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County’s governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities.

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

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.

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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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.

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

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

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

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

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

Wayne County Airport - This fund accounts for services, maintenance and operations at the Airport. The costs of providing these services are financed primarily through fuel and hangar rental charges. During 2015 the Wayne County Airport Authority was dissolved and the County assumed all operations, assets and liabilities.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 Rathburn Trust accounts for money held by the Children Services Board for the children in custody of the County. 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.

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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

E. Basis of Accounting

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

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

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

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

Deferred Inflows of Resources and Deferred Outflows of Resources - Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding and for pension. 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. The deferred outflows of resources related to pension are explained in Note 14.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, intergovernmental grants and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 14).

Unearned revenue reported on the statement of fund net position represents early payments received for self-insurance funding related to 2016.

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

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

F. Budgetary Process

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

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued during 2015. 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015, investments were limited to federal agency securities, a municipal security, certificates of deposit, municipal bonds, commercial paper, and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio), 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.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2015.

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 a 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 2015 amounted to \$334,904, which includes \$291,518 assigned from other County funds.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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, \$106,414 is held as unclaimed funds, not available as of December 31, 2015 for general fund purposes.

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

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their 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:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

<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>Sewer mains</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. Pensions

For purposes of measuring the net pension asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

K. 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, 2015 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, 2015, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

L. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

M. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences and net pension liability 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.

N. Interfund Transactions

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

O. Fund Balance

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

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

P. Operating Revenues and Expenses

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

Q. Capital Contributions

Contributions of capital in the government-wide and proprietary fund financial statements arise from donations by developers, grants restricted for capital construction, and special assessments. In addition, the Wayne County Airport fund received \$89,910 in capital assets with the assumption of operations of the Wayne County Airport, along with the transfer of assets owned by the County (previously reported as governmental activities) in the amount of \$3,490,093. These assets are recorded at their fair market value on the date contributed and are not subject to repayment.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

R. Net Position

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

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

S. Estimates

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

NOTE 3 – IMPLEMENTATION OF NEW ACCOUNTING POLICIES

For the year ended December 31, 2015, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions— an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*.

GASB Statement No. 68 requires recognition of the entire net pension liability and a more comprehensive measure of pension expense for defined benefit pensions and defined contribution pensions provided to the employees of state and local governmental employers through pension plans that are administered through trusts or equivalent arrangements. The implementation of GASB Statement No. 68 resulted in the inclusion of net pension liability/asset and pension expense components on the full-accrual financial statements. See below for the effect on net position as previously reported.

GASB Statement No. 71 amends paragraph 137 of GASB Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. The provisions of this Statement are required to be applied simultaneously with the provisions of Statement 68. See below for the effect on net position as previously reported.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Restatement of Net Position

The implementation of GASB Statements No. 68 and 71 had the following effect on net position as previously reported:

	Governmental Activities	Business-Type Activities Sanitary Sewer District	Total	Internal Service Health Care
Net Position December 31, 2014	\$ 118,339,009	\$ 9,706,213	\$ 128,045,222	\$ 3,699,337
Adjustments:				
Net Pension Asset	18,197	88	18,285	739
Net Pension Liability	(26,081,143)	(118,146)	(26,199,289)	(992,593)
Deferred Outflows	3,191,561	15,144	3,206,705	127,232
Deferred Inflows	(304,280)	-	(304,280)	-
Restated Net Position, January 1, 2015	<u>\$ 95,163,344</u>	<u>\$ 9,603,299</u>	<u>\$ 104,766,643</u>	<u>\$ 2,834,715</u>

For OPERS, other than employer contributions subsequent to the measurement date, the County had no restatement for deferred inflows/outflows of resources as the information needed to generate these statements was not available.

NOTE 4 – FUND BALANCE

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	County Building Construction	Other Governmental Funds	Total
Nonspendable for:									
Inventory	\$ 53,534	\$ 77,404	\$ 64,791	\$ 2,088	\$ 17,123	\$ 4,071	\$ -	\$ 3,299	\$ 222,310
Prepays	234,791	-	21,220	2,636	-	29,329	-	21,507	309,483
Unclaimed Monies	106,414	-	-	-	-	-	-	-	106,414
Total Nonspendable	394,739	77,404	86,011	4,724	17,123	33,400	-	24,806	638,207
Restricted for:									
Public Safety Projects *	-	-	-	-	-	-	-	1,807,048	1,807,048
Community Development	-	-	-	-	-	-	-	373,516	373,516
Public Works	-	1,551,416	-	-	-	-	-	-	1,551,416
Human Services Programs	-	-	3,539,872	637,982	5,927,143	6,468,142	-	841,233	17,414,372
Health Services	-	-	-	-	-	-	-	350,773	350,773
Capital Projects	-	-	-	-	-	-	-	695,659	695,659
Care Center-Capital Improvement	-	-	-	-	-	-	1,013,501	-	1,013,501
Real Estate Assessment	-	-	-	-	-	-	-	881,654	881,654
Court Computerization	-	-	-	-	-	-	-	65,598	65,598
Other Purposes **	-	-	-	-	-	-	-	921,495	921,495
Total Restricted	-	1,551,416	3,539,872	637,982	5,927,143	6,468,142	1,013,501	5,936,976	25,075,032
Committed to:									
Debt Service	-	-	-	-	-	-	-	1,269,308	1,269,308
Landfill	400,000	-	-	-	-	-	-	-	400,000
Employee Benefits	1,048,410	-	-	-	-	-	-	-	1,048,410
Capital Projects	-	-	-	-	-	-	3,572,372	26,860	3,599,232
Total Committed	1,448,410	-	-	-	-	-	3,572,372	1,296,168	6,316,950
Assigned for:									
Encumbrances:									
Legislative And Executive	336,337	-	-	-	-	-	-	-	336,337
Judicial	38,930	-	-	-	-	-	-	-	38,930
Public Safety	39,612	-	-	-	-	-	-	-	39,612
Public Works	179	-	-	-	-	-	-	-	179
Health	3,631	-	-	-	-	-	-	-	3,631
Human Services	29,576	-	-	-	-	-	-	-	29,576
Other Purposes	13,369	-	-	-	-	-	-	-	13,369
Subsequent Year Appropriations	4,246,410	-	-	-	-	-	-	-	4,246,410
Total Assigned	4,708,044	-	-	-	-	-	-	-	4,708,044
Unassigned	4,014,888	-	-	-	-	-	-	(54,747)	3,960,141
Total Fund Balance	\$ 10,566,081	\$ 1,628,820	\$ 3,625,883	\$ 642,706	\$ 5,944,266	\$ 6,501,542	\$ 4,585,873	\$ 7,203,203	\$ 40,698,374

* This amount includes, most significantly, amounts restricted for felony delinquent care operations and for providing E911 services.

** This amount includes, most significantly, amounts restricted for the dog and kennel operations.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 (STAR Ohio) and STAR Plus;

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015, 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, 2015 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$17,689 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

At year-end, the carrying amount (including “cash with fiscal agent”) of the County’s deposits was \$28,763,654. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2015, \$27,472,527 of the County’s bank balance of \$29,723,541 was exposed to custodial risk as discussed above, which includes \$7,031,249 held in a STAR Plus account, while \$2,251,014 was covered by Federal Deposit Insurance Corporation (FDIC).

B. Investments

As of December 31, 2015 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	\$ 1,735,237	\$ 1,735,237	\$ -	\$ -	5.48%
N/A	Municipal Security	800,000	800,000	-	-	2.53%
AA+	Columbus Ohio City School Municipal Bond	996,890	-	996,890	-	3.15%
A+	Economic Development (Akron) Municipal Bond	659,505	-	-	659,505	2.08%
N/A	Commercial Paper	1,988,194	-	1,988,194	-	6.28%
AAA	FHLMC	14,779,066	-	7,465,790	7,313,276	46.66%
AAA	FNMA	5,472,745	-	1,985,440	3,487,305	17.28%
AAA	FFCB	3,985,330	-	997,500	2,987,830	12.58%
AAA	FHLB	1,252,815	-	249,795	1,003,020	3.96%
		<u>\$ 31,669,782</u>	<u>\$ 2,535,237</u>	<u>\$ 13,683,609</u>	<u>\$ 15,450,936</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.

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio 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 STAR Ohio as of December 31, 2015 is 49 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

NOTE 6 - INTERFUND TRANSACTIONS

A. Interfund transfers

Interfund transfers for the year ended December 31, 2015, 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	Other Governmental	Total
Job and family services	\$ 234,094	\$ -	\$ -	\$ 234,094
County Building Construction	1,410,000	-	-	1,410,000
Other governmental funds	1,348,932	268,600	44,110	1,661,642
Sanitary Sewer Fund	171,754	-	-	171,754
Wayne County Airport	250,000	-	-	250,000
	\$ 3,414,780	\$ 268,600	\$ 44,110	\$ 3,727,490

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. Transfer from law enforcement fund to juvenile accountability fund was to cover expenses.

Net Transfers reported on the Statement Activities include \$3,490,093 in airport assets owned by the County and previously reported in governmental activities. These amounts have been transferred to business-type activities with the creation of the new enterprise fund.

B. Interfund balances

Due from/to other funds consisted of the following at December 31, 2015, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds				Totals
	County Board of DD	Job and Family Services	Wayne County Care Center	Other Governmental Funds	
General Fund	\$ -	\$ 11,915	\$ -	\$ 3,162	\$ 15,077
Children Services Board	7,351	-	-	16,295	23,646
Sanitary Sewer District	-	-	2,323	-	2,323
	\$ 7,351	\$ 11,915	\$ 2,323	\$ 19,457	\$ 41,046

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015 for real and public utility property taxes represents collections of the 2014 taxes.

2015 real property taxes were levied after October 1, 2015 on the assessed value as of January 1, 2015, the lien date. Assessed values are established by State law at 35% of appraised market value. 2015 real property taxes are collected in and intended to finance 2016.

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. 2015 public utility property taxes which became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2015, was \$9.25 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2015 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,268,312,820
Public Utilities - Real	<u>106,899,710</u>
Total Assessed Value	<u><u>\$ 2,375,212,530</u></u>

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, 2015, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2015 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 8 - RECEIVABLES

Receivables at December 31, 2015 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:

Governmental Activities:	
Local government	\$ 641,751
Homestead and rollback	975,641
Gasoline and excise tax	1,125,188
Motor vehicle and gas tax	1,753,765
Tangible tax loss reimbursement	110,918
Casino	704,649
<u>Other grants, subsidies and reimbursements:</u>	
General Fund	276,153
Motor Vehicle And Gas Tax	15,061
County Board Of DD	658,403
Job And Family Services	59,411
Children Services Board	220,200
Wayne County Care Center	59,361
Bureau Of Support	55,364
CDBG	39,658
Law Enforcement	60,116
Felony Delinquent Care and Custody	170,735
Solid Waste District Litter Grant	1,000
Pilot Probation Grant	155,192
Victim Witness Assistance	88,770
Home Arrest Grant	90,119
VOCA Grant	30,409
VAWA Investigative Enhancement	23,466
Issue II	12,617
Airport Improvements	1,738,509
Internal service fund - Healthcare 2014 refund	48,509
Total	<u>\$ 9,114,965</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, 2015

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	\$ 218,396	\$ 66,376
McClure building	65,010	22,455	42,555
County courthouse	536,114	250,939	285,175
Corning building	209,693	98,941	110,752
Total	<u>\$ 1,095,589</u>	<u>\$ 590,731</u>	<u>\$ 504,858</u>

NOTE 10 - CAPITAL ASSETS

Capital assets for governmental activities for the year ended December 31, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 5,174,594	\$ 160,229	\$ (238,126)	\$ (1,471,070)	\$ 3,625,627
Construction in progress	887,544	5,903,234	-	-	6,790,778
Total capital assets, not being depreciated:	6,062,138	6,063,463	(238,126)	(1,471,070)	10,416,405
Capital assets, being depreciated:					
Building and improvements	43,454,041	478,096	(62,323)	(1,599,436)	42,270,378
Equipment	13,660,892	693,827	(808,994)	(48,261)	13,497,464
Infrastructure	98,640,451	1,642,172	-	(1,424,562)	98,858,061
Total capital assets, being depreciated:	155,755,384	2,814,095	(871,317)	(3,072,259)	154,625,903
Less: accumulated depreciation					
Building and improvements	(24,022,202)	(957,905)	56,381	319,887	(24,603,839)
Equipment	(10,784,850)	(697,279)	731,154	14,358	(10,736,617)
Infrastructure	(49,304,347)	(2,911,049)	-	718,991	(51,496,405)
Total accumulated depreciation	(84,111,399)	(4,566,233)	787,535	1,053,236	(86,836,861)
Total capital assets being depreciated, net	71,643,985	(1,752,138)	(83,782)	(2,019,023)	67,789,042
Governmental activities capital assets, net	<u>\$ 77,706,123</u>	<u>\$ 4,311,325</u>	<u>\$ (321,908)</u>	<u>\$ (3,490,093)</u>	<u>\$ 78,205,447</u>

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	3,358,546
Health	2,130
Human Services	223,564
Total Depreciation Expense	<u>\$ 4,566,233</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Capital assets for business-type activities for the year ended December 31, 2015, was as follows:

Business-Type Activities	Beginning Balance	Increases	Decreases	Transfer	Ending Balance
Capital assets, not being depreciated:					
Land	\$ 648,082	\$ 24,760	\$ -	\$ 1,471,070	\$ 2,143,912
Construction in progress	49,110	753,143	-	-	802,253
Total capital assets, not being depreciated:	697,192	777,903	-	1,471,070	2,946,165
Capital assets, being depreciated:					
Building and improvements	8,271,396	67,532	-	1,599,436	9,938,364
Equipment	174,002	104,596	-	48,261	326,859
Infrastructure:					
Sewer mains	6,778,801	-	-	-	6,778,801
Airport	-	-	-	1,424,562	1,424,562
Total capital assets, being depreciated:	15,224,199	172,128	-	3,072,259	18,468,586
Less: accumulated depreciation					
Building and improvements	(1,748,242)	(265,421)	-	(319,887)	(2,333,550)
Equipment	(160,566)	(13,222)	-	(14,358)	(188,146)
Infrastructure:					
Sewer mains	(1,397,907)	(165,239)	-	-	(1,563,146)
Airport	-	(51,833)	-	(718,991)	(770,824)
Total accumulated depreciation	(3,306,715)	(495,715)	-	(1,053,236)	(4,855,666)
Total capital assets being depreciated, net	11,917,484	(323,587)	-	2,019,023	13,612,920
Business-type activities capital assets, net	<u>\$ 12,614,676</u>	<u>\$ 454,316</u>	<u>\$ -</u>	<u>\$ 3,490,093</u>	<u>\$ 16,559,085</u>

The transfer from governmental activities to business-type activities is related to assets owned by the County that have been transferred to the new Wayne County Airport enterprise fund.

NOTE 11 – LONG-TERM OBLIGATIONS

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

	Restated Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental Activities					
General obligation bonds:					
2011 Refunding Bond (2-3.5%)	\$ 5,945,000	\$ -	\$ (670,000)	\$ 5,275,000	\$ 685,000
Premium on refunding bond	79,100	-	(9,887)	69,213	-
Total general obligation bonds	6,024,100	-	(679,887)	5,344,213	685,000
County Building Improvement Note, Series 2015 (2%)	-	4,000,000	-	4,000,000	4,000,000
OPWC loans:					
OPWC loan, 0.0%, Water Tower	60,000	-	(5,000)	55,000	5,000
OPWC loan, 0.0%, Bridge Replacement	86,797	-	(5,786)	81,011	5,787
OPWC loan, 0.0%, Road Resurfacing	-	100,372	-	100,372	6,273
Total OPWC loans	146,797	100,372	(10,786)	236,383	17,060
Net Pension Liability	26,081,143	650,169	-	26,731,312	-
Other long-term obligations:					
Compensated absences*	2,843,275	869,444	(769,071)	2,943,648	789,147
Total other long-term obligations	2,843,275	869,444	(769,071)	2,943,648	789,147
Total governmental activities, long-term obligations	<u>\$35,095,315</u>	<u>\$ 5,619,985</u>	<u>\$ (1,459,744)</u>	<u>\$39,255,556</u>	<u>\$ 5,491,207</u>

*Includes \$13,648 reported in the Internal Service Fund

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Business-Type Activities

Sewer bonds:					
2004 Sewer System Revenue Bonds, 4.375%	\$ 789,000	\$ -	\$ (13,000)	\$ 776,000	\$ 14,000
2005 Sanitary Sewer Improvement Bonds, 4.125%	<u>1,653,700</u>	<u>-</u>	<u>(27,300)</u>	<u>1,626,400</u>	<u>28,200</u>
Total sewer bonds	2,442,700	-	(40,300)	2,402,400	42,200
2011 Refunding Bond (2-3.5%)	165,000	-	(20,000)	145,000	20,000
USDA Loan - Batdorf Road (4.25%)	523,730	-	(11,000)	512,730	12,000
OPWC loan:					
Hillcrest WWTP, 0.0%	75,218	-	(4,298)	70,920	4,298
Hillcrest WWTP (Phase II), 0.0%	<u>-</u>	<u>221,767</u>	<u>-</u>	<u>221,767</u>	<u>6,151</u>
	75,218	221,767	(4,298)	292,687	10,449
OWDA loans:					
Eastwood WWTP, 0.0%	1,005,948	-	(67,063)	938,885	67,063
Kidron WWTP, 0.0%	<u>16,605</u>	<u>-</u>	<u>(1,107)</u>	<u>15,498</u>	<u>1,107</u>
Total OWDA loans	1,022,553	-	(68,170)	954,383	68,170
Net Pension Liability	118,146	75,170	-	193,316	-
Other long-term obligations:					
Compensated absences	<u>32,152</u>	<u>19,761</u>	<u>(9,495)</u>	<u>42,418</u>	<u>12,814</u>
Total business-type long-term obligations	<u>\$ 4,379,499</u>	<u>\$ 316,698</u>	<u>\$ (153,263)</u>	<u>\$ 4,542,934</u>	<u>\$ 165,633</u>
Total primary government long-term obligations	<u>\$39,474,814</u>	<u>\$ 1,936,683</u>	<u>\$ (1,613,007)</u>	<u>\$39,798,490</u>	<u>\$ 1,656,840</u>

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.

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 \$2,402,400 in sewer system bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer bonds were 13.4%. The total principal and interest remaining to be paid on all sewer bonds is \$4,416,234. Principal and interest paid for the current year and total net available revenues were \$143,768 and \$352,985, respectively.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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, 2015, \$5,275,000 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 in the debt service fund. The governmental premium is being amortized as interest expenses over the life of the bonds using the straight-line method; the amortization for December 31, 2015 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 2015 was \$29,610. The issuance resulted in an economic gain of \$540,675.

County Building Improvement Note, Series 2015: In 2015, the County issued \$5,000,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature July 7, 2016. The County entered into a qualifying financing agreement on a portion of this note on June 15, 2016 in the amount of \$4,000,000 at 2% interest. The note will mature on July 7, 2017.

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, 2015, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,104,636 and vested benefits for sick leave totaled \$839,012. 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 \$36,514 and \$5,904 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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

also reported within the long term obligations accounts for business-type activities on the statement of net position. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

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

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 (combined with local funds) financed a county road resurfacing project. The retirement of this 0.0% interest loan will be made by the debt service fund with bi-annual payments of \$6,273. This loan is scheduled to mature on January 1, 2024.

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.

The OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation-Phase II. The retirement of this 0% interest loan will be made by the sanitary sewer fund with bi-annual payments of \$6,151. This loan is scheduled to mature January 1, 2036. There was a matching grant as well in the amount of \$246,050 in 2015.

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.

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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2015, are as follows:

Governmental Activities								
Year Ended	G.O. Bonds		Capital Improvement Note		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 685,000	\$ 166,575	\$ 4,000,000	\$ 80,000	\$ 17,060	\$ -	\$ 4,702,060	\$ 246,575
2017	705,000	149,450	-	-	23,333	-	728,333	149,450
2018	725,000	130,944	-	-	23,332	-	748,332	130,944
2019	750,000	101,943	-	-	23,332	-	773,332	101,943
2020	775,000	79,443	-	-	23,332	-	798,332	79,443
2021-2025	1,635,000	84,451	-	-	97,845	-	1,732,845	84,451
2026-2029	-	-	-	-	28,149	-	28,149	-
	<u>\$ 5,275,000</u>	<u>\$ 712,806</u>	<u>\$ 4,000,000</u>	<u>\$ 80,000</u>	<u>\$ 236,383</u>	<u>\$ -</u>	<u>\$ 9,511,383</u>	<u>\$ 792,806</u>

Business Type Activities

Year Ended	Sewer Bonds		OWDA		USDA	
	Principal	Interest	Principal	Interest	Principal	Interest
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	49,200	93,487	68,170	-	14,000	19,071
2021-2025	281,500	434,328	340,850	-	77,000	85,836
2026-2030	345,800	369,971	272,683	-	96,000	67,094
2031-2035	424,400	290,903	-	-	117,000	43,974
2036-2040	521,700	193,691	-	-	144,000	15,881
2041-2045	600,300	73,711	-	-	14,730	-
	<u>\$ 2,402,400</u>	<u>\$ 1,849,334</u>	<u>\$ 954,383</u>	<u>\$ -</u>	<u>\$ 512,730</u>	<u>\$ 313,793</u>

Year Ended	Refunding Bond		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 20,000	\$ 4,575	\$ 10,449	\$ -	\$ 152,819	\$ 126,895
2017	20,000	4,075	16,600	-	160,270	124,109
2018	20,000	3,550	16,600	-	163,570	121,203
2019	20,000	2,750	16,600	-	165,770	117,923
2020	20,000	2,150	16,600	-	167,970	114,708
2021-2025	45,000	2,400	83,000	-	827,350	522,564
2026-2030	-	-	83,000	-	797,483	437,065
2031-2035	-	-	49,838	-	591,238	334,877
2036-2040	-	-	-	-	665,700	209,572
2041-2045	-	-	-	-	615,030	73,711
	<u>\$ 145,000</u>	<u>\$ 19,500</u>	<u>\$ 292,687</u>	<u>\$ -</u>	<u>\$ 4,307,200</u>	<u>\$ 2,182,627</u>

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

NOTE 12 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2015 follows:

	Outstanding 12/31/14	Increase	Decrease	Outstanding 12/31/15
County Building Improvement Note, Series 2015	\$ 0	\$ 1,000,000	\$ 0	\$ 1,000,000

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

In 2015, the County issued \$5,000,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature July 7, 2016. The County entered into a qualifying financing agreement on a portion of this note on June 15, 2016 in the amount of \$4,000,000 at 2% interest. The note will mature on July 7, 2017.

NOTE 13 - RISK MANAGEMENT

General Insurance: The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County is a member of the Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. 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, \$5,000,000 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 \$703,482 reported in the health care internal service fund at December 31, 2015, 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 \$605.89 to \$1,354.33. Changes in the fund's liability amount in 2015 and 2014 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2015	\$ 519,203	\$ 8,009,020	\$ (7,824,741)	\$ 703,482
2014	346,600	7,943,623	(7,771,020)	519,203

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015 and 2014 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2015	\$ 7,185	\$ 27,513	\$ (7,030)	\$ 27,668
2014	13,033	21,420	(27,268)	7,185

NOTE 14 - DEFINED BENEFIT PENSION PLANS

Net Pension Asset/Liability

The net pension asset/liability reported on the statement of net position represents an asset/liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension asset/liability represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension asset/liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension asset/liability. Resulting adjustments to the net pension asset/liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension asset/liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate 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 and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional and combined plans; therefore, the following disclosure focuses on these two plans.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3%.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2015 Actual Contribution Rates			
Employer:			
Pension	12.00 %	16.10 %	16.10 %
Post-employment Health Care Benefits	2.00	2.00	2.00
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$3,173,155 for 2015. Of this amount, \$455,840 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The County participates in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The DC Plan allows members to place all their member contributions and 9.5% of the 14% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14% employer rate is allocated to the defined benefit unfunded liability. 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 DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14% on July 1, 2016. Plan members were required to contribute 12% of their covered salary for the period from January 1, 2015 through June 30, 2015 and 13% of their covered salary for the period from July 1, 2015 through December 31, 2015. The County was required to contribute 14%; the entire 14% was the portion used to fund pension obligations. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$84,188 for 2015. Of this amount \$4,156 is reported as an intergovernmental payable.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Pension Assets/Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension asset/liability for OPERS was measured as of December 31, 2014, and the total pension asset/liability used to calculate the net pension asset/liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension asset/liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportionate Share of the Net Pension Asset	\$ 0	\$ 67,095	\$ 0	\$ 67,095
Proportionate Share of the Net Pension Liability	\$ 25,192,789	\$ 0	\$ 1,731,839	\$ 26,924,628
Proportion of the Net Pension Asset/Liability	0.20828903%	0.17426263%	0.00626636%	
Pension Expense	\$ 2,810,146	\$ 44,009	\$ 1,025	\$ 2,855,180

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Net difference between projected and actual earnings on pension plan investments	\$ 1,340,433	\$ 4,095	\$ 0	\$ 1,344,528
Differences between expected and actual experience	0	0	78,950	78,950
County contributions subsequent to the measurement date	3,095,441	77,714	42,094	3,215,249
Total Deferred Outflows of Resources	<u>\$ 4,435,874</u>	<u>\$ 81,809</u>	<u>\$ 121,044</u>	<u>\$ 4,638,727</u>

Deferred Inflows of Resources				
Net difference between projected and actual earnings on pension plan investments	\$ 0	\$ 0	\$ 124,552	\$ 124,552
Changes in proportion	0	0	113,334	113,334
Differences between expected and actual experience	441,344	20,474	0	461,818
Total Deferred Inflows of Resources	<u>\$ 441,344</u>	<u>\$ 20,474</u>	<u>\$ 237,886</u>	<u>\$ 699,704</u>

\$3,215,249 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or addition of the net pension asset in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2016	\$ 131,470	\$ (1,411)	\$ (56,441)	\$ 73,618
2017	131,470	(1,411)	(56,441)	73,618
2018	301,040	(1,411)	(56,443)	243,186
2019	335,109	(1,412)	10,389	344,086
2020	0	(2,435)	0	(2,435)
Thereafter	0	(8,299)	0	(8,299)
	<u>\$ 899,089</u>	<u>\$ (16,379)</u>	<u>\$ (158,936)</u>	<u>\$ 723,774</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension asset/liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Information	Traditional Pension Plan	Combined Pension Plan
Wage Inflation	3.75%	3.75%
Future Salary Increases, including inflation	4.25% to 10.05%, including wage inflation	4.25% to 8.05%, including wage inflation
COLA or Ad Hoc COLA	3.00%, simple	3.00%, simple
Investment Rate of Return	8.00%	8.00%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105% of the combined healthy male mortality rates were used. For females, 100% of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120% of the disabled female mortality rates were used set forward two years. For females, 100% of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95% for 2014.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other Investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.28 %</u>

Discount Rate The discount rate used to measure the total pension asset/liability was 8%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset/liability.

Sensitivity of the County's Proportionate Share of the Net Pension Asset/Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension asset/liability calculated using the current period discount rate assumption of 8%, as well as what the County's proportionate share of the net pension asset/liability would be if it were calculated using a discount rate that is one-percentage-point lower (7%) or one-percentage-point higher (9%) than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Current Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
County's proportionate share of the net pension (asset)/liability:			
Traditional Plan	\$ 46,217,253	\$ 25,192,789	\$ 7,354,686
Combined Plan	8,713	(67,095)	(127,212)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Projected salary increase	2.75% at 70 to 12.25% at age 20
Investment Rate of Return	7.75%, net of investment expenses
Cost-of-Living Adjustments (COLA)	2.0% simple applied as follows: for members retiring before August 1, 2013, 2% per year, for members retiring August 1, 2013, or later, 2% COLA paid on fifth anniversary of retirement date

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

STRS Ohio's investment consultant develops best estimates for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
	100.00 %	

Discount Rate The discount rate used to measure the total pension liability was 7.75% as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75%) or one-percentage-point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$ 2,405,654	\$ 1,731,839	\$ 1,162,027

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 15 - 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 two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored 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 20 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. Please see the Plan Statement in the OPERS 2014 CAFR details.

The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible benefit recipients. Authority to establish and amend benefits is provided in 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/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, State and Local employers contributed at a rate of 14.0% of earnable salary 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 member contributions do not fund health care.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5%.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$508,015, \$289,874 and \$286,254, respectively. For 2015, 87% has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

B. State Teachers Retirement System

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 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. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015, STRS did not allocate any employer contributions to post-employment health care. The County's contributions for health care for the years ended December 31, 2015, 2014, and 2013 were \$0, \$6,680, and \$5,972, respectively. The full amount has been contributed for all years.

NOTE 16 - BUDGETARY BASIS OF ACCOUNTING

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board
GAAP Basis (as reported)	\$ 899,405	\$ (365,346)	\$ (135,227)	\$ (265,118)	\$ 20,830	\$ 134,838
Adjustments:						
Revenue accruals	(281,334)	(5,894)	(349,798)	171,821	(73,239)	38,165
Expenditure accruals	163,967	107,413	(800,825)	143,824	2,251	(91,564)
Funds budgeted elsewhere	(373,411)	-	-	-	-	-
Encumbrances	(597,709)	(641,133)	(545,820)	(443,906)	(341,889)	(479,964)
Budget Basis	<u>\$ (189,082)</u>	<u>\$ (904,960)</u>	<u>\$ (1,831,670)</u>	<u>\$ (393,379)</u>	<u>\$ (392,047)</u>	<u>\$ (398,525)</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, sheriff canine donations and victim assistance trust.

NOTE 17 - CONTINGENT LIABILITIES

A. Grants

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

B. Litigation

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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	\$ 448,265
Motor Vehicle and Gas Tax	447,742
County Board of DD	445,986
Job and Family Services	205,446
Wayne County Care Center	280,812
Children Services Board	205,274
County Building Construction	1,032,103
Other Governmental	2,427,549
	\$ 5,493,177

NOTE 18 - RELATED PARTY TRANSACTION

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the basic financial statements. For the Workshop's year ended June 30, 2015, the County's contributions totaled \$4,286,754.

NOTE 19 - LANDFILL

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

During 1999, the County sold all remaining assets of the landfill, collected outstanding invoices from 1998 and began receiving royalties of \$0.70 on every ton dumped at the landfill. These royalties ceased during 2005. This was a result of the shutdown of the landfill due to capacity limits being reached. 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, 2015, the balance of the commitment for landfill contingencies was \$400,000. The general fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement for 30 years subsequent to the final closure date.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 20 - FUND DEFICITS

As of December 31, 2015, the following had deficit fund balances. This deficit was caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

Nonmajor Capital Project Funds:

Federal Bridge Project	\$ 54,747
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NOTE 21 – ASSUMPTION OF GOVERNMENTAL OPERATIONS

GASB Statement No. 69 establishes accounting and financial reporting standards for government combinations and disposals of government operations. On November 10, 2015, the County accepted the assets and operational responsibilities of the Wayne County Airport Authority. The acquisition included all of the assets of the Wayne County Airport Authority, consisting of land, buildings and equipment. The acquisition value of the net position acquired was determined to be \$89,910, which is made up of the acquisition values of the assets received.

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

	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS) - Traditional Plan</i>		
County's Proportion of the Net Pension Liability (Asset)	0.2082890%	0.2082890%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 25,192,789	\$ 24,554,563
County's Covered-Employee Payroll	\$ 24,590,085	\$ 21,915,189
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	102.45%	112.04%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%
<i>Ohio Public Employees' Retirement System (OPERS) - Combined Plan</i>		
County's Proportion of the Net Pension Liability (Asset)	0.1742626%	0.1742626%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ (67,095)	\$ (18,285)
County's Covered-Employee Payroll	\$ 636,998	\$ 574,577
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	10.53%	3.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	114.83%	104.56%
<i>State Teachers Retirement System (STRS)</i>		
	<u>2015</u>	<u>2014</u>
County's Proportion of the Net Pension Liability (Asset)	0.00626636%	0.00676189%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 1,731,839	\$ 1,644,726
County's Covered-Employee Payroll	\$ 643,289	\$ 597,177
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	269.22%	275.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	72.10%	73.00%

(1) Information prior to 2013 is not available.
Note: Information reported as of measurement date.

Wayne County, Ohio
Required Supplementary Information
Schedule of County Contributions
Last Ten Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS) - Traditional Plan</i>			
Contractually Required Contribution	\$ 3,095,441	\$ 3,071,009	\$ 2,958,035
Contributions in Relation to the Contractually Required Contribution	<u>(3,095,441)</u>	<u>(3,071,009)</u>	<u>(2,958,035)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 24,753,129	\$ 24,590,085	\$ 21,915,189
Contributions as a percentage of covered-employee payroll	12.51%	12.49%	13.50%
<i>Ohio Public Employees' Retirement System (OPERS) - Combined Plan</i>			
Contractually Required Contribution	\$ 77,714	\$ 76,440	\$ 74,695
Contributions in Relation to the Contractually Required Contribution	<u>(77,714)</u>	<u>(76,440)</u>	<u>(74,695)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 647,617	\$ 636,998	\$ 574,577
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%
<i>State Teachers Retirement System (STRS)</i>			
Contractually Required Contribution	\$ 84,188	\$ 86,844	\$ 77,633
Contributions in relation to the contractually required contribution	<u>(84,188)</u>	<u>(86,844)</u>	<u>(77,633)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 601,343	\$ 643,289	\$ 597,177
Contributions as a percentage of covered-employee payroll	14.00%	13.50%	13.00%

(n/a) Information prior to 2013 is not available.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
n/a						
n/a						
n/a						
n/a						
n/a						
n/a						
n/a						
n/a						
n/a						
n/a						
\$ 117,428	\$ 114,446	\$ 124,711	\$ 131,988	\$ 126,775	\$ 168,948	\$ 154,446
<u>(117,428)</u>	<u>(114,446)</u>	<u>(124,711)</u>	<u>(131,988)</u>	<u>(126,775)</u>	<u>(168,948)</u>	<u>(154,446)</u>
<u>\$ 0</u>						
\$ 903,292	\$ 880,354	\$ 959,315	\$ 1,015,292	\$ 975,192	\$ 1,299,600	\$ 1,188,046
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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**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>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>Juvenile Accountability Incentive</i>	<i>E 911 System EMA</i>	<i>Court Discretionary Program</i>
<i>Mediation Services</i>	<i>EMPG Generator Project</i>	
<i>Municipal Court Probation</i>	<i>VAWA Investigative Enhancement</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:

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, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 5,019,097	\$ 1,269,308	\$ 710,204	\$ 6,998,609
Cash and Investments:				
In Segregated Accounts	10,310	-	-	10,310
Receivables:				
Accounts	100,300	-	-	100,300
Due from Other Governments	714,829	-	1,751,126	2,465,955
Materials and Supplies Inventory	3,299	-	-	3,299
Loans Receivable	161,805	-	-	161,805
Prepaid Items	20,884	-	623	21,507
<i>Total Assets</i>	<u>\$ 6,030,524</u>	<u>\$ 1,269,308</u>	<u>\$ 2,461,953</u>	<u>\$ 9,761,785</u>
Liabilities				
Accounts Payable	\$ 193,245	\$ -	\$ 5,295	\$ 198,540
Contracts Payable	8,340	-	54,747	63,087
Accrued Wages and Benefits	131,848	-	-	131,848
Due to Other Governments	42,416	-	-	42,416
Due to Other Funds	19,457	-	-	19,457
<i>Total Liabilities</i>	<u>395,306</u>	<u>-</u>	<u>60,042</u>	<u>455,348</u>
Deferred Inflows of Resources				
Unavailable Revenue	369,718	-	1,733,516	2,103,234
<i>Total Deferred Inflows of Resources</i>	<u>369,718</u>	<u>-</u>	<u>1,733,516</u>	<u>2,103,234</u>
Fund Balances				
Nonspendable	24,183	-	623	24,806
Restricted	5,241,317	-	695,659	5,936,976
Committed	-	1,269,308	26,860	1,296,168
Unassigned	-	-	(54,747)	(54,747)
<i>Total Fund Balances</i>	<u>5,265,500</u>	<u>1,269,308</u>	<u>668,395</u>	<u>7,203,203</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 6,030,524</u>	<u>\$ 1,269,308</u>	<u>\$ 2,461,953</u>	<u>\$ 9,761,785</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Local Taxes	\$ 16,314	\$ -	\$ -	\$ 16,314
Charges for Services	2,562,884	-	38,257	2,601,141
Licenses and Permits	562,798	-	-	562,798
Fines and Forfeitures	592,677	-	-	592,677
Intergovernmental	3,081,953	-	1,721,953	4,803,906
Special Assessments	1,705	-	-	1,705
Interest	7,184	-	127	7,311
Contributions and Donations	371	-	-	371
Other	120,555	5,000	-	125,555
<i>Total Revenues</i>	<u>6,946,441</u>	<u>5,000</u>	<u>1,760,337</u>	<u>8,711,778</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,493,940	-	-	1,493,940
Judicial	520,234	-	-	520,234
Public Safety	2,187,179	-	-	2,187,179
Public Works	94,405	-	-	94,405
Health	365,207	-	-	365,207
Human Services	1,289,833	-	-	1,289,833
Economic Development and Assistance	234,592	-	-	234,592
Capital Outlay	-	-	1,846,608	1,846,608
Debt Service:				
Principal Retirement	-	680,786	-	680,786
Interest and Fiscal Charges	-	181,650	-	181,650
<i>Total Expenditures</i>	<u>6,185,390</u>	<u>862,436</u>	<u>1,846,608</u>	<u>8,894,434</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	761,051	(857,436)	(86,271)	(182,656)
Other Financing Sources (Uses)				
Issuance from Loans	-	-	100,372	100,372
Premium on Note Issuance	-	74,650	-	74,650
Proceeds from Sale of Capital Assets	-	-	494,042	494,042
Transfers In	78,206	1,383,436	200,000	1,661,642
Transfers Out	(44,110)	-	-	(44,110)
<i>Total Other Financing Sources (Uses)</i>	<u>34,096</u>	<u>1,458,086</u>	<u>794,414</u>	<u>2,286,596</u>
<i>Net Change in Fund Balances</i>	795,147	600,650	708,143	2,103,940
<i>Fund Balances Beginning of Year</i>	4,476,809	668,658	(39,748)	5,105,719
<i>Increase (Decrease) in Consumable for Inventory</i>	(6,456)	-	-	(6,456)
<i>Fund Balances End of Year</i>	<u>\$ 5,265,500</u>	<u>\$ 1,269,308</u>	<u>\$ 668,395</u>	<u>\$ 7,203,203</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant
Assets				
Equity in Pooled Cash and Investments	\$ 221,094	\$ 918,348	\$ 69,480	\$ 1
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 221,094</u>	<u>\$ 918,348</u>	<u>\$ 69,480</u>	<u>\$ 1</u>
Liabilities				
Accounts Payable	\$ -	\$ 2,586	\$ -	\$ -
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	5,042	25,483	-	-
Due to Other Governments	1,027	8,625	-	-
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>6,069</u>	<u>36,694</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	215,025	881,654	69,480	1
<i>Total Fund Balances (Deficit)</i>	<u>215,025</u>	<u>881,654</u>	<u>69,480</u>	<u>1</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 221,094</u>	<u>\$ 918,348</u>	<u>\$ 69,480</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>
\$ 363,722	\$ 30,185	\$ 799,409	\$ 208,642	\$ 38,167	\$ 19,324
-	-	9,588	-	-	722
-	-	40,479	1,104	-	-
-	-	55,364	39,658	-	60,116
-	-	3,299	-	-	-
-	-	-	161,805	-	-
-	742	-	-	-	-
<u>\$ 363,722</u>	<u>\$ 30,927</u>	<u>\$ 908,139</u>	<u>\$ 411,209</u>	<u>\$ 38,167</u>	<u>\$ 80,162</u>
\$ 3,508	\$ -	\$ 247	\$ 33,181	\$ -	\$ -
-	-	-	-	-	-
6,804	1,033	44,464	-	-	-
2,637	905	15,734	-	-	-
-	-	3,162	-	-	-
<u>12,949</u>	<u>1,938</u>	<u>63,607</u>	<u>33,181</u>	<u>-</u>	<u>-</u>
-	-	-	4,512	-	56,107
-	-	-	<u>4,512</u>	<u>-</u>	<u>56,107</u>
-	742	3,299	-	-	-
350,773	28,247	841,233	373,516	38,167	24,055
<u>350,773</u>	<u>28,989</u>	<u>844,532</u>	<u>373,516</u>	<u>38,167</u>	<u>24,055</u>
<u>\$ 363,722</u>	<u>\$ 30,927</u>	<u>\$ 908,139</u>	<u>\$ 411,209</u>	<u>\$ 38,167</u>	<u>\$ 80,162</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Enforcement and Education	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody
Assets				
Equity in Pooled Cash and Investments	\$ 8,246	\$ 34,554	\$ 154,632	\$ 434,575
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	48	1,796	3,082	-
Due from Other Governments	-	-	-	170,735
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 8,294</u>	<u>\$ 36,350</u>	<u>\$ 157,714</u>	<u>\$ 605,310</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ 1,094	\$ 44,180
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Other Funds	-	-	-	16,295
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>1,094</u>	<u>60,475</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	85,376
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,376</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	8,294	36,350	156,620	459,459
<i>Total Fund Balances (Deficit)</i>	<u>8,294</u>	<u>36,350</u>	<u>156,620</u>	<u>459,459</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 8,294</u>	<u>\$ 36,350</u>	<u>\$ 157,714</u>	<u>\$ 605,310</u>

<u>Solid Waste District Litter Grant</u>	<u>Local Emergency Planning</u>	<u>Pilot Probation Grant</u>	<u>Court Computerization</u>	<u>Victim Witness Assistance Program</u>	<u>Home Arrest Grant</u>
\$ 31,334	\$ 30,958	\$ 49,124	\$ 110,423	\$ 16,455	\$ 38,871
-	-	-	-	-	-
-	-	-	16,314	-	-
1,000	-	155,192	-	88,770	90,119
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	18,740	-	-
<u>\$ 32,334</u>	<u>\$ 30,958</u>	<u>\$ 204,316</u>	<u>\$ 145,477</u>	<u>\$ 105,225</u>	<u>\$ 128,990</u>
\$ 356	\$ -	\$ 392	\$ 57,568	\$ -	\$ 2,640
-	-	-	-	-	-
2,637	-	8,386	2,638	5,133	2,793
1,195	-	1,289	933	2,217	1,027
-	-	-	-	-	-
<u>4,188</u>	<u>-</u>	<u>10,067</u>	<u>61,139</u>	<u>7,350</u>	<u>6,460</u>
-	-	92,054	-	72,774	36,935
-	-	<u>92,054</u>	<u>-</u>	<u>72,774</u>	<u>36,935</u>
-	-	-	18,740	-	-
28,146	30,958	102,195	65,598	25,101	85,595
<u>28,146</u>	<u>30,958</u>	<u>102,195</u>	<u>84,338</u>	<u>25,101</u>	<u>85,595</u>
<u>\$ 32,334</u>	<u>\$ 30,958</u>	<u>\$ 204,316</u>	<u>\$ 145,477</u>	<u>\$ 105,225</u>	<u>\$ 128,990</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	VOCA Grant	Juvenile Accountability Incentive	Mediation Services	Municipal Court Probation
Assets				
Equity in Pooled Cash and Investments	\$ 12,087	\$ -	\$ 27,123	\$ 119,129
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	12,514	14,907
Due from Other Governments	30,409	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	150
<i>Total Assets</i>	<u>\$ 42,496</u>	<u>\$ -</u>	<u>\$ 39,637</u>	<u>\$ 134,186</u>
Liabilities				
Accounts Payable	\$ 4,019	\$ -	\$ 1,240	\$ 5,267
Contracts Payable	8,340	-	-	-
Accrued Wages and Benefits	-	-	5,367	5,551
Due to Other Governments	-	-	823	853
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>12,359</u>	<u>-</u>	<u>7,430</u>	<u>11,671</u>
Deferred Inflows of Resources				
Unavailable Revenue	20,641	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>20,641</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	150
Restricted	9,496	-	32,207	122,365
<i>Total Fund Balances (Deficit)</i>	<u>9,496</u>	<u>-</u>	<u>32,207</u>	<u>122,515</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 42,496</u>	<u>\$ -</u>	<u>\$ 39,637</u>	<u>\$ 134,186</u>

<u>Juvenile Probation Services</u>	<u>Law Enforcement Training</u>	<u>Law Library</u>	<u>Pre-Trial Diversion Program</u>	<u>Deputy Registrar</u>	<u>E 911 System EMA</u>
\$ 21,060	\$ 6,975	\$ 350,054	\$ 24,960	\$ 110,866	\$ 630,385
-	-	-	-	-	-
-	-	5,620	660	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,252
<u>\$ 21,060</u>	<u>\$ 6,975</u>	<u>\$ 355,674</u>	<u>\$ 25,620</u>	<u>\$ 110,866</u>	<u>\$ 631,637</u>
\$ -	\$ -	\$ 19,965	\$ -	\$ -	\$ 621
-	-	-	-	-	-
-	-	1,054	247	12,147	808
-	-	329	38	4,320	125
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>21,348</u>	<u>285</u>	<u>16,467</u>	<u>1,554</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	1,252
<u>21,060</u>	<u>6,975</u>	<u>334,326</u>	<u>25,335</u>	<u>94,399</u>	<u>628,831</u>
<u>21,060</u>	<u>6,975</u>	<u>334,326</u>	<u>25,335</u>	<u>94,399</u>	<u>630,083</u>
<u>\$ 21,060</u>	<u>\$ 6,975</u>	<u>\$ 355,674</u>	<u>\$ 25,620</u>	<u>\$ 110,866</u>	<u>\$ 631,637</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	EMPG Generator Project	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 37,650	\$ 1,216	\$ 31,559
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	1,226
Due from Other Governments	-	23,466	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 61,116</u>	<u>\$ 1,216</u>	<u>\$ 32,785</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	-	2,010	-	251
Due to Other Governments	-	300	-	39
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>2,310</u>	<u>-</u>	<u>290</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	1,319	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>1,319</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	57,487	1,216	32,495
<i>Total Fund Balances (Deficit)</i>	<u>-</u>	<u>57,487</u>	<u>1,216</u>	<u>32,495</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ -</u>	<u>\$ 61,116</u>	<u>\$ 1,216</u>	<u>\$ 32,785</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>
\$ 11,920	\$ 56,534	\$ -	\$ 35	\$ 5,019,097
-	-	-	-	10,310
624	1,926	-	-	100,300
-	-	-	-	714,829
-	-	-	-	3,299
-	-	-	-	161,805
-	-	-	-	20,884
<u>\$ 12,544</u>	<u>\$ 58,460</u>	<u>\$ -</u>	<u>\$ 35</u>	<u>\$ 6,030,524</u>
\$ 11,919	\$ 4,428	\$ -	\$ 34	\$ 193,245
-	-	-	-	8,340
-	-	-	-	131,848
-	-	-	-	42,416
-	-	-	-	19,457
<u>11,919</u>	<u>4,428</u>	<u>-</u>	<u>34</u>	<u>395,306</u>
-	-	-	-	369,718
-	-	-	-	369,718
-	-	-	-	24,183
625	54,032	-	1	5,241,317
<u>625</u>	<u>54,032</u>	<u>-</u>	<u>1</u>	<u>5,265,500</u>
<u>\$ 12,544</u>	<u>\$ 58,460</u>	<u>\$ -</u>	<u>\$ 35</u>	<u>\$ 6,030,524</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2015

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant
Revenues				
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	181,614	1,319,361	13,340	-
Licenses and Permits	-	100	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	-	-	-
Other	21,921	9,798	-	-
<i>Total Revenues</i>	<u>203,535</u>	<u>1,329,259</u>	<u>13,340</u>	<u>-</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	198,252	933,333	-	-
Judicial	-	-	7,226	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>198,252</u>	<u>933,333</u>	<u>7,226</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	5,283	395,926	6,114	-
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	5,283	395,926	6,114	-
<i>Fund Balances (Deficit) Beginning of of Year</i>	209,742	485,728	63,366	1
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 215,025</u>	<u>\$ 881,654</u>	<u>\$ 69,480</u>	<u>\$ 1</u>

Dog and Kennel	Hazardous Materials	Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
239,690	43,382	329,521	-	-	-
3,452	-	-	-	-	7,418
-	15,856	1,098,199	254,372	-	20,096
-	-	-	-	1,705	-
-	-	-	7,184	-	-
371	-	-	-	-	-
19,186	2,500	51,506	1,103	-	100
<u>262,699</u>	<u>61,738</u>	<u>1,479,226</u>	<u>262,659</u>	<u>1,705</u>	<u>27,614</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	14,704	-	-	-	16,838
-	-	-	-	-	-
293,409	71,798	-	-	-	-
-	-	1,289,833	-	-	-
-	-	-	234,592	-	-
<u>293,409</u>	<u>86,502</u>	<u>1,289,833</u>	<u>234,592</u>	<u>-</u>	<u>16,838</u>
(30,710)	(24,764)	189,393	28,067	1,705	10,776
-	-	-	-	-	-
-	-	-	-	-	(44,110)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(44,110)</u>
(30,710)	(24,764)	189,393	28,067	1,705	(33,334)
381,483	53,753	661,595	345,449	36,462	57,389
-	-	(6,456)	-	-	-
<u>\$ 350,773</u>	<u>\$ 28,989</u>	<u>\$ 844,532</u>	<u>\$ 373,516</u>	<u>\$ 38,167</u>	<u>\$ 24,055</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, 2015

	Enforcement and Education	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody
Revenues				
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	50	31,363	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	505	36,566	3,402	-
Intergovernmental	-	-	-	669,103
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>505</u>	<u>36,616</u>	<u>34,765</u>	<u>669,103</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	349	32,071	17,569	429,123
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>349</u>	<u>32,071</u>	<u>17,569</u>	<u>429,123</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	156	4,545	17,196	239,980
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	156	4,545	17,196	239,980
<i>Fund Balances (Deficit) Beginning of of Year</i>	8,138	31,805	139,424	219,479
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 8,294</u>	<u>\$ 36,350</u>	<u>\$ 156,620</u>	<u>\$ 459,459</u>

Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant
\$ -	\$ -	\$ -	\$ 16,314	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	263,921	-	-
96,000	30,758	315,690	-	90,993	217,172
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>96,000</u>	<u>30,758</u>	<u>315,690</u>	<u>280,235</u>	<u>90,993</u>	<u>217,172</u>
-	-	-	-	-	-
-	-	-	227,548	-	-
-	1,900	251,486	-	120,633	132,694
94,405	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>94,405</u>	<u>1,900</u>	<u>251,486</u>	<u>227,548</u>	<u>120,633</u>	<u>132,694</u>
1,595	28,858	64,204	52,687	(29,640)	84,478
-	-	-	-	25,545	-
-	-	-	-	-	-
-	-	-	-	<u>25,545</u>	-
1,595	28,858	64,204	52,687	(4,095)	84,478
26,551	2,100	37,991	31,651	29,196	1,117
-	-	-	-	-	-
<u>\$ 28,146</u>	<u>\$ 30,958</u>	<u>\$ 102,195</u>	<u>\$ 84,338</u>	<u>\$ 25,101</u>	<u>\$ 85,595</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, 2015

	VOCA Grant	Juvenile Accountability Incentive	Mediation Services	Municipal Court Probation
Revenues				
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	147,377	209,335
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	34,630	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>34,630</u>	<u>-</u>	<u>147,377</u>	<u>209,335</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	39,730	44,110	159,582	197,573
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>39,730</u>	<u>44,110</u>	<u>159,582</u>	<u>197,573</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(5,100)	(44,110)	(12,205)	11,762
Other Financing Sources (Uses)				
Transfers In	8,551	44,110	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>8,551</u>	<u>44,110</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	3,451	-	(12,205)	11,762
<i>Fund Balances (Deficit) Beginning of of Year</i>	6,045	-	44,412	110,753
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 9,496</u>	<u>\$ -</u>	<u>\$ 32,207</u>	<u>\$ 122,515</u>

Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program	Deputy Registrar	E 911 System EMA
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	250,498
-	-	-	-	323,008	-
5,070	-	227,522	13,040	-	-
-	5,680	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,191	-	12,250	-
<u>5,070</u>	<u>5,680</u>	<u>229,713</u>	<u>13,040</u>	<u>335,258</u>	<u>250,498</u>
-	-	-	-	314,056	-
-	-	180,417	-	-	-
1,198	790	-	7,093	-	572,244
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,198</u>	<u>790</u>	<u>180,417</u>	<u>7,093</u>	<u>314,056</u>	<u>572,244</u>
3,872	4,890	49,296	5,947	21,202	(321,746)
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,872</u>	<u>4,890</u>	<u>49,296</u>	<u>5,947</u>	<u>21,202</u>	<u>(321,746)</u>
17,188	2,085	285,030	19,388	73,197	951,829
-	-	-	-	-	-
<u>\$ 21,060</u>	<u>\$ 6,975</u>	<u>\$ 334,326</u>	<u>\$ 25,335</u>	<u>\$ 94,399</u>	<u>\$ 630,083</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, 2015

	EMPG Generator Project	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management
Revenues				
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	16,110
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	37,410	148,019	1,216	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>37,410</u>	<u>148,019</u>	<u>1,216</u>	<u>16,110</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	48,299	-	-
Judicial	-	-	-	43,662
Public Safety	37,410	42,233	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>37,410</u>	<u>90,532</u>	<u>-</u>	<u>43,662</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	-	57,487	1,216	(27,552)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	-	57,487	1,216	(27,552)
<i>Fund Balances (Deficit) Beginning of of Year</i>	-	-	-	60,047
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 57,487</u>	<u>\$ 1,216</u>	<u>\$ 32,495</u>

Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Forward Demolition Grant	Court Discretionary Program	Totals
\$ -	\$ -	\$ -	\$ -	\$ 16,314
20,933	-	-	-	2,562,884
-	-	-	-	562,798
-	31,781	-	-	592,677
-	-	-	46,759	3,081,953
-	-	-	-	1,705
-	-	-	-	7,184
-	-	-	-	371
-	-	-	-	120,555
<u>20,933</u>	<u>31,781</u>	<u>-</u>	<u>46,759</u>	<u>6,946,441</u>
-	-	-	-	1,493,940
-	-	14,588	46,793	520,234
33,049	34,800	-	-	2,187,179
-	-	-	-	94,405
-	-	-	-	365,207
-	-	-	-	1,289,833
-	-	-	-	234,592
<u>33,049</u>	<u>34,800</u>	<u>14,588</u>	<u>46,793</u>	<u>6,185,390</u>
(12,116)	(3,019)	(14,588)	(34)	761,051
-	-	-	-	78,206
-	-	-	-	(44,110)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,096</u>
(12,116)	(3,019)	(14,588)	(34)	795,147
12,741	57,051	14,588	35	4,476,809
-	-	-	-	(6,456)
<u>\$ 625</u>	<u>\$ 54,032</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 5,265,500</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	OPWC	Justice Center Communications	Federal Bridge Project
Assets			
Equity in Pooled Cash and Investments	\$ 495,658	\$ 32,155	\$ -
Due from Other Governments	12,617	-	-
Prepaid Items	-	623	-
<i>Total Assets</i>	<u>\$ 508,275</u>	<u>\$ 32,778</u>	<u>\$ -</u>
Liabilities			
Accounts Payable	\$ -	\$ 5,295	\$ -
Contracts Payable	-	-	54,747
<i>Total Liabilities</i>	<u>-</u>	<u>5,295</u>	<u>54,747</u>
Deferred Inflows of Resources			
Unavailable Revenue	12,617	-	-
<i>Total Deferred Inflows of Resources</i>	<u>12,617</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	623	-
Restricted	495,658	-	-
Committed	-	26,860	-
Unassigned	-	-	(54,747)
<i>Total Fund Balances (Deficit)</i>	<u>495,658</u>	<u>27,483</u>	<u>(54,747)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 508,275</u>	<u>\$ 32,778</u>	<u>\$ -</u>

Airport Improvement	Totals
\$ 182,391	\$ 710,204
1,738,509	1,751,126
-	623
<u>\$ 1,920,900</u>	<u>\$ 2,461,953</u>
\$ -	\$ 5,295
-	54,747
<u>-</u>	<u>60,042</u>
1,720,899	1,733,516
<u>1,720,899</u>	<u>1,733,516</u>
-	623
200,001	695,659
-	26,860
-	(54,747)
<u>200,001</u>	<u>668,395</u>
<u>\$ 1,920,900</u>	<u>\$ 2,461,953</u>

Wayne County, Ohio*Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Capital Projects Funds**For the Year Ended December 31, 2015*

	OPWC	Justice Center Communications	Federal Bridge Project
Revenues			
Charges for Services	\$ -	\$ 38,257	\$ -
Intergovernmental	143,052	-	1,277,000
Interest	127	-	-
<i>Total Revenues</i>	<u>143,179</u>	<u>38,257</u>	<u>1,277,000</u>
Expenditures			
Capital Outlay	261,521	44,002	1,298,753
<i>Total Expenditures</i>	<u>261,521</u>	<u>44,002</u>	<u>1,298,753</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(118,342)	(5,745)	(21,753)
Other Financing Sources			
Issuance from Loans	100,372	-	-
Proceeds from Sales of Capital Assets	494,042	-	-
Transfers In	-	-	-
<i>Total Other Financing Sources</i>	<u>594,414</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	476,072	(5,745)	(21,753)
<i>Fund Balances Beginning of Year</i>	19,586	33,228	(32,994)
<i>Fund Balances End of Year (Deficit)</i>	<u>\$ 495,658</u>	<u>\$ 27,483</u>	<u>\$ (54,747)</u>

<u>Airport Improvement</u>	<u>Totals</u>
\$ -	\$ 38,257
301,901	1,721,953
-	127
<u>301,901</u>	<u>1,760,337</u>
242,332	1,846,608
<u>242,332</u>	<u>1,846,608</u>
59,569	(86,271)
-	100,372
-	494,042
200,000	200,000
<u>200,000</u>	<u>794,414</u>
259,569	708,143
(59,568)	(39,748)
<u>\$ 200,001</u>	<u>\$ 668,395</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,714,000	\$ 4,145,180	\$ 431,180
Permissive Sales Taxes	9,800,000	11,395,595	1,595,595
Charges for Services	3,060,600	3,779,466	718,866
Licenses and Permits	146,000	151,510	5,510
Fines and Forfeitures	287,000	321,251	34,251
Intergovernmental	3,078,200	3,635,708	557,508
Interest	220,000	399,639	179,639
Rent	80,000	111,380	31,380
Other	528,726	719,718	190,992
<i>Total Revenues</i>	<u>20,914,526</u>	<u>24,659,447</u>	<u>3,744,921</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	655,190	603,908	51,282
Other	251,253	199,462	51,791
Total Commissioners Office	<u>906,443</u>	<u>803,370</u>	<u>103,073</u>
Microfilm			
Personal Services	196,690	186,264	10,426
Materials and Supplies	17,733	14,040	3,693
Contractual Services	8,218	6,067	2,151
Other	161	-	161
Total Microfilm	<u>222,802</u>	<u>206,371</u>	<u>16,431</u>
Auditor's Office			
Personal Services	415,920	414,589	1,331
Materials and Supplies	4,719	4,700	19
Contractual Services	37,100	37,100	-
Other	19,245	19,215	30
Total Auditor's Office	<u>476,984</u>	<u>475,604</u>	<u>1,380</u>
Treasurer			
Personal Services	150,080	146,564	3,516
Materials and Supplies	25,855	25,855	-
Contractual Services	37,970	37,970	-
Other	21,135	7,226	13,909
Total Treasurer	<u>235,040</u>	<u>217,615</u>	<u>17,425</u>
Prosecutor			
Personal Services	945,470	941,730	3,740
Contractual Services	45,600	40,800	4,800
Other	60,252	60,252	-
Total Prosecutor	<u>1,051,322</u>	<u>1,042,782</u>	<u>8,540</u>
Data Processing			
Personal Services	88,160	87,753	407
Materials and Supplies	936	900	36
Contractual Services	75,215	74,694	521
Other	4,028	4,014	14
Total Data Processing	<u>168,339</u>	<u>167,361</u>	<u>978</u>
Planning Commission			
Personal Services	184,770	154,007	30,763
Other	100,300	100,100	200
Total Planning Commission	<u>285,070</u>	<u>254,107</u>	<u>30,963</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	397,325	367,904	29,421
Materials and Supplies	6,298	5,130	1,168
Contractual Services	87,154	85,796	1,358
Capital Outlay	12,150	12,000	150
Other	16,356	15,319	1,037
Total Board of Elections	<u>519,283</u>	<u>486,149</u>	<u>33,134</u>
Recorder			
Personal Services	211,300	210,750	550
Total Recorder	<u>211,300</u>	<u>210,750</u>	<u>550</u>
Maintenance and Operations			
Personal Services	172,473	156,068	16,405
Materials and Supplies	97,929	91,441	6,488
Contractual Services	1,067,009	997,686	69,323
Other	241,201	203,543	37,658
Total Maintenance and Operations	<u>1,578,612</u>	<u>1,448,738</u>	<u>129,874</u>
Board of Revision			
Other	2,989	1,690	1,299
Total Board of Revision	<u>2,989</u>	<u>1,690</u>	<u>1,299</u>
Building and Grounds			
Capital Outlay	312,232	224,985	87,247
Total Building and Grounds	<u>312,232</u>	<u>224,985</u>	<u>87,247</u>
Real Estate Property Taxes			
Other	10,000	10,000	-
Total Real Estate Property Taxes	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Insurance and Pensions			
Personal Services	11,139	-	11,139
Contractual Services	530,280	527,537	2,743
Other	8,405	5,671	2,734
Total Insurance and Pensions	<u>549,824</u>	<u>533,208</u>	<u>16,616</u>
Professional Services			
Contractual Services	100,000	82,000	18,000
Total Professional Services	<u>100,000</u>	<u>82,000</u>	<u>18,000</u>
Miscellaneous			
Contractual Services	99,392	81,979	17,413
Other	79,658	40,073	39,585
Total Miscellaneous	<u>179,050</u>	<u>122,052</u>	<u>56,998</u>
Total General Government- Legislative and Executive	<u>6,809,290</u>	<u>6,286,782</u>	<u>522,508</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	506,060	500,034	6,026
Materials and Supplies	711	600	111
Contractual Services	92,801	87,291	5,510
Other	9,015	8,780	235
Total Common Pleas Court	<u>608,587</u>	<u>596,705</u>	<u>11,882</u>
Juvenile Court			
Personal Services	542,390	499,055	43,335
Materials and Supplies	2,895	1,996	899
Contractual Services	268,247	261,969	6,278
Capital Outlay	2,050	850	1,200
Other	44,511	41,677	2,834
Total Juvenile Court	<u>860,093</u>	<u>805,547</u>	<u>54,546</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	139,397	124,704	14,693
Materials and Supplies	3,575	3,574	1
Contractual Services	800	800	-
Other	4,073	4,073	-
Total Probate Court	<u>147,845</u>	<u>133,151</u>	<u>14,694</u>
Clerk of Courts			
Personal Services	1,062,958	1,056,407	6,551
Materials and Supplies	19,469	7,072	12,397
Contractual Services	3,599	1,716	1,883
Other	5,384	4,319	1,065
Total Clerk of Courts	<u>1,091,410</u>	<u>1,069,514</u>	<u>21,896</u>
Municipal Court			
Personal Services	961,910	934,752	27,158
Materials and Supplies	956	807	149
Contractual Services	16,900	11,808	5,092
Other	97,399	88,131	9,268
Total Municipal Court	<u>1,077,165</u>	<u>1,035,498</u>	<u>41,667</u>
Public Defender			
Personal Services	533,746	514,707	19,039
Materials and Supplies	357	255	102
Contractual Services	9,127	8,780	347
Other	8,040	7,687	353
Total Public Defender	<u>551,270</u>	<u>531,429</u>	<u>19,841</u>
District Court of Appeals			
Contractual Services	34,000	31,965	2,035
Total District Court of Appeals	<u>34,000</u>	<u>31,965</u>	<u>2,035</u>
Jury Commission			
Personal Services	12,030	11,818	212
Materials and Supplies	1,900	1,753	147
Total Jury Commission	<u>13,930</u>	<u>13,571</u>	<u>359</u>
Adult Probation			
Personal Services	240,451	239,691	760
Other	1,000	-	1,000
Total Adult Probation	<u>241,451</u>	<u>239,691</u>	<u>1,760</u>
Juvenile Probation			
Personal Services	489,920	464,011	25,909
Other	17,692	15,173	2,519
Total Juvenile Probation	<u>507,612</u>	<u>479,184</u>	<u>28,428</u>
Total General Government-Judicial	<u>5,133,363</u>	<u>4,936,255</u>	<u>197,108</u>
Total General Government	<u>11,942,653</u>	<u>11,223,037</u>	<u>719,616</u>
Public Safety:			
Justice Center			
Personal Services	793,880	763,703	30,177
Materials and Supplies	11,549	11,457	92
Contractual Services	533,147	522,943	10,204
Capital Outlay	2,638	1,838	800
Other	1,209	1,205	4
Total Justice Center	<u>1,342,423</u>	<u>1,301,146</u>	<u>41,277</u>
Coroner			
Personal Services	131,230	130,722	508
Materials and Supplies	792	718	74
Contractual Services	28,125	28,050	75
Other	9,512	8,754	758
Total Coroner	<u>169,659</u>	<u>168,244</u>	<u>1,415</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	69,210	67,875	1,335
Contractual Services	43,842	43,449	393
Total Home Arrest	<u>113,052</u>	<u>111,324</u>	<u>1,728</u>
Sheriff			
Personal Services	4,547,135	4,429,838	117,297
Materials and Supplies	112,283	111,663	620
Contractual Services	423,187	421,925	1,262
Capital Outlay	106,530	106,150	380
Other	221,444	218,077	3,367
Total Sheriff	<u>5,410,579</u>	<u>5,287,653</u>	<u>122,926</u>
Building Regulations Department			
Personal Services	282,470	279,608	2,862
Materials and Supplies	911	830	81
Contractual Services	53,675	45,066	8,609
Other	24,797	17,022	7,775
Total Building Regulations Department	<u>361,853</u>	<u>342,526</u>	<u>19,327</u>
Disaster Services			
Personal Services	110,005	109,758	247
Contractual Services	5,905	5,717	188
Other	19,427	19,397	30
Total Disaster Services	<u>135,337</u>	<u>134,872</u>	<u>465</u>
Detention Home			
Contractual Services	959,650	959,649	1
Total Detention Home	<u>959,650</u>	<u>959,649</u>	<u>1</u>
Total Public Safety	<u>8,492,553</u>	<u>8,305,414</u>	<u>187,139</u>
Public Works:			
Engineer			
Personal Services	101,700	101,410	290
Materials and Supplies	682	600	82
Total Engineer	<u>102,382</u>	<u>102,010</u>	<u>372</u>
Total Public Works	<u>102,382</u>	<u>102,010</u>	<u>372</u>
Health:			
Commissioners			
Contractual Services	106,548	94,973	11,575
Total Commissioners	<u>106,548</u>	<u>94,973</u>	<u>11,575</u>
TB Hospital			
Contractual Services	1,700	1,154	546
Total TB Hospital	<u>1,700</u>	<u>1,154</u>	<u>546</u>
Vital Statistics			
Contractual Services	2,401	2,196	205
Total Vital Statistics	<u>2,401</u>	<u>2,196</u>	<u>205</u>
Other Health			
Contractual Services	217,664	217,048	616
Total Other Health	<u>217,664</u>	<u>217,048</u>	<u>616</u>
Total Health	<u>328,313</u>	<u>315,371</u>	<u>12,942</u>
Human Services:			
Soldiers Relief			
Personal Services	116,420	111,178	5,242
Materials and Supplies	5,558	4,535	1,023
Contractual Services	3,229	2,342	887
Capital Outlay	34,500	25,022	9,478
Other	499,717	366,665	133,052
Total Soldiers Relief	<u>659,424</u>	<u>509,742</u>	<u>149,682</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	264,800	235,633	29,167
Other	69,365	57,799	11,566
Total Veterans Services	<u>334,165</u>	<u>293,432</u>	<u>40,733</u>
Other Charity			
Other	200	-	200
Total Other Charity	<u>200</u>	<u>-</u>	<u>200</u>
Total Human Services	<u>993,789</u>	<u>803,174</u>	<u>190,615</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	520,710	520,710	-
Other	8,228	3,283	4,945
Total Agriculture	<u>528,938</u>	<u>523,993</u>	<u>4,945</u>
Total Economic Development and Assistance	<u>528,938</u>	<u>523,993</u>	<u>4,945</u>
<i>Total Expenditures</i>	<u>22,388,628</u>	<u>21,272,999</u>	<u>1,115,629</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,474,102)</u>	<u>3,386,448</u>	<u>4,860,550</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(3,589,525)</u>	<u>(3,575,530)</u>	<u>13,995</u>
Total Other Financing Sources (Uses)	<u>(3,589,525)</u>	<u>(3,575,530)</u>	<u>13,995</u>
<i>Net Change in Fund Balance</i>	(5,063,627)	(189,082)	4,874,545
<i>Fund Balance (Deficit) Beginning of Year</i>	5,066,861	5,066,861	-
Prior Year Encumbrances Appropriated	<u>796,760</u>	<u>796,760</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 799,994</u>	<u>\$ 5,674,539</u>	<u>\$ 4,874,545</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 10,000	\$ 19,207	\$ 9,207
<i>Total Revenues</i>	<u>10,000</u>	<u>19,207</u>	<u>9,207</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Unclaimed Monies			
Other	150,388	26,578	123,810
<i>Total Expenditures</i>	<u>150,388</u>	<u>26,578</u>	<u>123,810</u>
<i>Net Change in Fund Balance</i>	(140,388)	(7,371)	133,017
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>140,388</u>	<u>140,388</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 133,017</u>	<u>\$ 133,017</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$ 2	\$ 2	\$ -
<i>Total Revenues</i>	<u>2</u>	<u>2</u>	<u>-</u>
Expenditures			
Current:			
Human Services			
Other	3,286	3,286	-
<i>Total Expenditures</i>	<u>3,286</u>	<u>3,286</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(3,284)	(3,284)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>3,284</u>	<u>3,284</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax
For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,263,552	\$ 38,552
Charges for Services	30,000	9,556	(20,444)
Fines and Forfeitures	59,500	61,923	2,423
Intergovernmental	5,789,294	5,890,699	101,405
Contributions and Donations	15,500	34,305	18,805
Other	184,700	176,543	(8,157)
<i>Total Revenues</i>	<u>7,303,994</u>	<u>7,436,578</u>	<u>132,584</u>
Expenditures			
Current:			
Public Works			
Personal Services	3,150,487	3,110,543	39,944
Materials and Supplies	2,732,816	2,719,800	13,016
Contractual Services	1,102,826	1,093,381	9,445
Capital Outlay	518,987	518,758	229
Other	632,261	630,456	1,805
<i>Total Expenditures</i>	<u>8,137,377</u>	<u>8,072,938</u>	<u>64,439</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(833,383)	(636,360)	197,023
Other Financing Sources (Uses)			
Transfers Out	(285,000)	(268,600)	16,400
<i>Net Change in Fund Balance</i>	(1,118,383)	(904,960)	213,423
<i>Fund Balance (Deficit) Beginning of Year</i>	440,760	440,760	-
Prior Year Encumbrances Appropriated	677,625	677,625	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 213,425</u>	<u>\$ 213,423</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 5,970,000	\$ 6,209,242	\$ 239,242
Charges for Services	29,000	43,021	14,021
Intergovernmental	4,263,487	4,134,394	(129,093)
Interest	-	82	82
Other	160,000	339,368	179,368
<i>Total Revenues</i>	<u>10,422,487</u>	<u>10,726,107</u>	<u>303,620</u>
Expenditures			
Current:			
Human Services			
Personal Services	4,822,470	4,693,555	128,915
Materials and Supplies	435,215	346,379	88,836
Contractual Services	4,215,755	3,359,312	856,443
Capital Outlay	232,169	96,959	135,210
Other	4,539,879	4,061,572	478,307
<i>Total Expenditures</i>	<u>14,245,488</u>	<u>12,557,777</u>	<u>1,687,711</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(3,823,001)	(1,831,670)	1,991,331
Other Financing Sources (Uses)			
Transfers Out	(26,900)	-	26,900
Total Other Financing Sources (Uses)	<u>(26,900)</u>	<u>-</u>	<u>26,900</u>
<i>Net Change in Fund Balance</i>	(3,849,901)	(1,831,670)	2,018,231
<i>Fund Balance (Deficit) Beginning of Year</i>	4,068,007	4,068,007	-
Prior Year Encumbrances Appropriated	611,893	611,893	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 829,999</u>	<u>\$ 2,848,230</u>	<u>\$ 2,018,231</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 5,237,751	\$ 5,233,139	\$ (4,612)
Other	236,991	252,967	15,976
<i>Total Revenues</i>	<u>5,474,742</u>	<u>5,486,106</u>	<u>11,364</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,104,435	2,954,763	149,672
Materials and Supplies	95,712	90,814	4,898
Contractual Services	3,079,023	2,919,063	159,960
Capital Outlay	33,827	13,108	20,719
Other	137,263	135,831	1,432
<i>Total Expenditures</i>	<u>6,450,260</u>	<u>6,113,579</u>	<u>336,681</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(975,518)	(627,473)	348,045
Other Financing Sources (Uses)			
Transfers In	240,600	234,094	(6,506)
<i>Total Other Financing Sources (Uses)</i>	<u>240,600</u>	<u>234,094</u>	<u>(6,506)</u>
<i>Net Change in Fund Balance</i>	(734,918)	(393,379)	341,539
<i>Fund Balance (Deficit) Beginning of Year</i>	544,141	544,141	-
Prior Year Encumbrances Appropriated	397,428	397,428	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 206,651</u>	<u>\$ 548,190</u>	<u>\$ 341,539</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 1,150,500	\$ 1,341,026	\$ 190,526
Charges for Services	2,743,696	2,618,102	(125,594)
Intergovernmental	100,000	176,861	76,861
Other	2,000	3,334	1,334
<i>Total Revenues</i>	<u>3,996,196</u>	<u>4,139,323</u>	<u>143,127</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,350,622	3,057,503	293,119
Materials and Supplies	561,755	534,652	27,103
Contractual Services	954,254	830,982	123,272
Capital Outlay	98,811	67,000	31,811
Other	101,181	41,233	59,948
<i>Total Expenditures</i>	<u>5,066,623</u>	<u>4,531,370</u>	<u>535,253</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,070,427)	(392,047)	678,380
Other Financing Sources (Uses)			
Transfers Out	(427,838)	-	427,838
<i>Net Change in Fund Balance</i>	(1,498,265)	(392,047)	1,106,218
<i>Fund Balance (Deficit) Beginning of Year</i>	5,668,407	5,668,407	-
Prior Year Encumbrances Appropriated	278,052	278,052	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,448,194</u>	<u>\$ 5,554,412</u>	<u>\$ 1,106,218</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,130,000	\$ 3,283,454	\$ 153,454
Charges for Services	765,000	1,321,333	556,333
Intergovernmental	3,435,718	3,441,134	5,416
Interest	-	189	189
Contributions and Donations	20,000	35,663	15,663
Other	50,000	86,187	36,187
<i>Total Revenues</i>	<u>7,400,718</u>	<u>8,167,960</u>	<u>767,242</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,893,029	3,720,538	172,491
Materials and Supplies	46,162	45,696	466
Contractual Services	4,688,985	4,532,129	156,856
Capital Outlay	147,852	77,184	70,668
Other	304,398	190,938	113,460
<i>Total Expenditures</i>	<u>9,080,426</u>	<u>8,566,485</u>	<u>513,941</u>
<i>Net Change in Fund Balance</i>	(1,679,708)	(398,525)	1,281,183
<i>Fund Balance (Deficit) Beginning of Year</i>	6,110,814	6,110,814	-
Prior Year Encumbrances Appropriated	496,229	496,229	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,927,335</u>	<u>\$ 6,208,518</u>	<u>\$ 1,281,183</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 10,000	\$ 10,915	\$ 915
Intergovernmental	105,000	213,821	108,821
Rental Income	83,750	205,781	122,031
Other	0	400	400
<i>Total Revenues</i>	<u>198,750</u>	<u>430,917</u>	<u>232,167</u>
Expenditures			
Capital Outlay			
Capital Outlay	11,670,377	8,597,331	3,073,046
<i>Total Expenditures</i>	<u>11,670,377</u>	<u>8,597,331</u>	<u>3,073,046</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(11,471,627)	(8,166,414)	3,305,213
Other Financing Sources (Uses)			
Issuance From Loans	5,000,000	5,000,000	-
Transfers In	340,200	1,410,000	1,069,800
<i>Total Other Financing Sources (Uses)</i>	<u>5,340,200</u>	<u>6,410,000</u>	<u>1,069,800</u>
<i>Net Change in Fund Balance</i>	(6,131,427)	(1,756,414)	4,375,013
<i>Fund Balance (Deficit) Beginning of Year</i>	5,632,185	5,632,185	-
Prior Year Encumbrances Appropriated	674,241	674,241	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 174,999</u>	<u>\$ 4,550,012</u>	<u>\$ 4,375,013</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 181,614	\$ 31,614
Other	2,000	21,921	19,921
<i>Total Revenues</i>	<u>152,000</u>	<u>203,535</u>	<u>51,535</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	139,580	134,337	5,243
Materials and Supplies	23,100	10,107	12,993
Contractual Services	19,800	19,800	-
Capital Outlay	5,000	-	5,000
Other	74,072	49,079	24,993
<i>Total Expenditures</i>	<u>261,552</u>	<u>213,323</u>	<u>48,229</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(109,552)	(9,788)	99,764
Other Financing Sources (Uses)			
Transfers Out	(105,834)	-	105,834
<i>Net Change in Fund Balance</i>	(215,386)	(9,788)	205,598
<i>Fund Balance (Deficit) Beginning of Year</i>	197,496	197,496	-
Prior Year Encumbrances Appropriated	17,890	17,890	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 205,598</u>	<u>\$ 205,598</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,300,000	\$ 1,319,361	\$ 19,361
Licenses and Permits	-	100	100
Other	-	9,798	9,798
<i>Total Revenues</i>	<u>1,300,000</u>	<u>1,329,259</u>	<u>29,259</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	787,050	735,563	51,487
Materials and Supplies	22,551	19,669	2,882
Contractual Services	590,159	370,929	219,230
Other	96,224	45,173	51,051
<i>Total Expenditures</i>	<u>1,495,984</u>	<u>1,171,334</u>	<u>324,650</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(195,984)	157,925	353,909
Other Financing Uses			
Transfers Out	(329,039)	-	329,039
<i>Net Change in Fund Balance</i>	(525,023)	157,925	682,948
<i>Fund Balance (Deficit) Beginning of Year</i>	318,687	318,687	-
Prior Year Encumbrances Appropriated	206,336	206,336	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 682,948</u>	<u>\$ 682,948</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 11,000	\$ 13,340	\$ 2,340
<i>Total Revenues</i>	<u>11,000</u>	<u>13,340</u>	<u>2,340</u>
Expenditures			
Current:			
General Government:			
Judicial			
Other	75,557	11,539	64,018
<i>Total Expenditures</i>	<u>75,557</u>	<u>11,539</u>	<u>64,018</u>
<i>Net Change in Fund Balance</i>	(64,557)	1,801	66,358
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>64,557</u>	<u>64,557</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 66,358</u>	<u>\$ 66,358</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
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>	<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
Dog and Kennel
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 203,000	\$ 239,368	\$ 36,368
Fines and Forfeitures	1,000	3,834	2,834
Contributions and Donations	306	371	65
Other	16,000	19,186	3,186
<i>Total Revenues</i>	<u>220,306</u>	<u>262,759</u>	<u>42,453</u>
Expenditures			
Current:			
Health			
Personal Services	122,050	106,000	16,050
Materials and Supplies	15,920	14,843	1,077
Contractual Services	341,036	156,581	184,455
Capital Outlay	38,500	29,580	8,920
Other	89,439	38,364	51,075
<i>Total Expenditures</i>	<u>606,945</u>	<u>345,368</u>	<u>261,577</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(386,639)	(82,609)	304,030
Other Financing Sources (Uses)			
Transfers Out	(2)	-	2
<i>Net Change in Fund Balance</i>	(386,641)	(82,609)	304,032
<i>Fund Balance (Deficit) Beginning of Year</i>	355,521	355,521	-
Prior Year Encumbrances Appropriated	31,120	31,120	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 304,032</u>	<u>\$ 304,032</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 42,982	\$ 43,382	\$ 400
Intergovernmental	26,919	15,856	(11,063)
Other	28,273	28,273	-
<i>Total Revenues</i>	<u>98,174</u>	<u>87,511</u>	<u>(10,663)</u>
Expenditures			
Current:			
Public Safety			
Other	26,921	14,704	12,217
Total Public Safety	<u>26,921</u>	<u>14,704</u>	<u>12,217</u>
Health			
Personal Services	12,210	12,076	134
Contractual Services	86,932	82,016	4,916
Total Health	<u>99,142</u>	<u>94,092</u>	<u>5,050</u>
<i>Total Expenditures</i>	<u>126,063</u>	<u>108,796</u>	<u>17,267</u>
<i>Net Change in Fund Balance</i>	(27,889)	(21,285)	6,604
<i>Fund Balance (Deficit) Beginning of Year</i>	8,116	8,116	-
Prior Year Encumbrances Appropriated	19,773	19,773	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 6,604</u>	<u>\$ 6,604</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 320,750	\$ 323,083	\$ 2,333
Intergovernmental	1,108,735	1,199,439	90,704
Other	47,000	52,291	5,291
<i>Total Revenues</i>	<u>1,476,485</u>	<u>1,574,813</u>	<u>98,328</u>
Expenditures			
Current:			
Human Services			
Personal Services	1,376,116	1,091,077	285,039
Materials and Supplies	38,586	13,429	25,157
Contractual Services	206,784	130,987	75,797
Capital Outlay	30,082	5,082	25,000
Other	76,801	63,234	13,567
<i>Total Expenditures</i>	<u>1,728,369</u>	<u>1,303,809</u>	<u>424,560</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(251,884)	271,004	522,888
Other Financing Uses			
Transfers Out	(260,063)	-	260,063
<i>Net Change in Fund Balance</i>	(511,947)	271,004	782,951
<i>Fund Balance (Deficit) Beginning of Year</i>	494,195	494,195	-
Prior Year Encumbrances Appropriated	17,752	17,752	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 782,951</u>	<u>\$ 782,951</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 232,608	\$ 219,226	\$ (13,382)
Interest	-	167	167
Other	36,516	36,516	-
<i>Total Revenues</i>	<u>269,124</u>	<u>255,909</u>	<u>(13,215)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	373,953	199,096	174,857
Other	51,952	41,164	10,788
<i>Total Expenditures</i>	<u>425,905</u>	<u>240,260</u>	<u>185,645</u>
<i>Net Change in Fund Balance</i>	(156,781)	15,649	172,430
<i>Fund Balance (Deficit) Beginning of Year</i>	154,143	154,143	-
Prior Year Encumbrances Appropriated	2,638	2,638	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 172,430</u>	<u>\$ 172,430</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ -	\$ 1,705	\$ 1,705
<i>Total Revenues</i>	<u>-</u>	<u>1,705</u>	<u>1,705</u>
Expenditures			
Capital Outlay			
Contractual Services	36,462	-	36,462
<i>Total Expenditures</i>	<u>36,462</u>	<u>-</u>	<u>36,462</u>
<i>Net Change in Fund Balance</i>	(36,462)	1,705	38,167
<i>Fund Balance (Deficit) Beginning of Year</i>	36,362	36,362	-
Prior Year Encumbrances Appropriated	100	100	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 38,167</u>	<u>\$ 38,167</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 1,500	\$ 7,418	\$ 5,918
Intergovernmental	89,307	18,584	(70,723)
<i>Total Revenues</i>	<u>90,807</u>	<u>26,002</u>	<u>(64,805)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	84,793	15,347	69,446
Materials and Supplies	3,366	637	2,729
Other	12,808	2,089	10,719
<i>Total Expenditures</i>	<u>100,967</u>	<u>18,073</u>	<u>82,894</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(10,160)	7,929	18,089
Other Financing Uses			
Transfers Out	(44,110)	(44,110)	-
Total Other Financing Sources (Uses)	<u>(44,110)</u>	<u>(44,110)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(54,270)	(36,181)	18,089
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>54,270</u>	<u>54,270</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 18,089</u>	<u>\$ 18,089</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 461	\$ 461	\$ -
<i>Total Revenues</i>	<u>461</u>	<u>461</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Other	8,595	2,000	6,595
<i>Total Expenditures</i>	<u>8,595</u>	<u>2,000</u>	<u>6,595</u>
<i>Net Change in Fund Balance</i>	(8,134)	(1,539)	6,595
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>8,134</u>	<u>8,134</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 6,595</u>	<u>\$ 6,595</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, 2015*

	Final Budget	Actual	Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 50	\$ 50
Fines and Forfeitures	30,000	36,527	6,527
<i>Total Revenues</i>	<u>30,000</u>	<u>36,577</u>	<u>6,577</u>
Expenditures			
Current:			
Public Safety			
Other	60,048	32,071	27,977
<i>Total Expenditures</i>	<u>60,048</u>	<u>32,071</u>	<u>27,977</u>
<i>Net Change in Fund Balance</i>	(30,048)	4,506	34,554
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>30,048</u>	<u>30,048</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 34,554</u></u>	<u><u>\$ 34,554</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 32,093	\$ 29,620	\$ (2,473)
Fines and Forfeitures	1,000	3,473	2,473
<i>Total Revenues</i>	<u>33,093</u>	<u>33,093</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	6,719	1,560	5,159
Other	166,648	26,781	139,867
<i>Total Expenditures</i>	<u>173,367</u>	<u>28,341</u>	<u>145,026</u>
<i>Net Change in Fund Balance</i>	(140,274)	4,752	145,026
<i>Fund Balance (Deficit) Beginning of Year</i>	129,981	129,981	-
Prior Year Encumbrances Appropriated	10,293	10,293	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 145,026</u>	<u>\$ 145,026</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 823,017	\$ 583,744	\$ (239,273)
<i>Total Revenues</i>	<u>823,017</u>	<u>583,744</u>	<u>(239,273)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	13,393	5,625	7,768
Contractual Services	1,011,802	536,343	475,459
Capital Outlay	54,325	41,841	12,484
Other	12,489	4,688	7,801
<i>Total Expenditures</i>	<u>1,092,009</u>	<u>588,497</u>	<u>503,512</u>
<i>Net Change in Fund Balance</i>	(268,992)	(4,753)	264,239
<i>Fund Balance (Deficit) Beginning of Year</i>	148,719	148,719	-
Prior Year Encumbrances Appropriated	<u>120,273</u>	<u>120,273</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 264,239</u>	<u>\$ 264,239</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
<i>Total Revenues</i>	<u>95,000</u>	<u>95,000</u>	<u>-</u>
Expenditures			
Current:			
Public Works			
Personal Services	80,604	79,749	855
Materials and Supplies	355	169	186
Contractual Services	2,146	2,000	146
Capital Outlay	22,000	-	22,000
Other	19,527	14,631	4,896
<i>Total Expenditures</i>	<u>124,632</u>	<u>96,549</u>	<u>28,083</u>
<i>Net Change in Fund Balance</i>	(29,632)	(1,549)	28,083
<i>Fund Balance (Deficit) Beginning of Year</i>	23,329	23,329	-
Prior Year Encumbrances Appropriated	<u>6,303</u>	<u>6,303</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 28,083</u>	<u>\$ 28,083</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 26,716	\$ 30,758	\$ 4,042
<i>Total Revenues</i>	<u>26,716</u>	<u>30,758</u>	<u>4,042</u>
Expenditures			
Current:			
Public Safety			
Personal Services	52,689	25,773	26,916
Other	1,900	1,900	-
<i>Total Expenditures</i>	<u>54,589</u>	<u>27,673</u>	<u>26,916</u>
<i>Net Change in Fund Balance</i>	(27,873)	3,085	30,958
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>27,873</u>	<u>27,873</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,958</u>	<u>\$ 30,958</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 378,514	\$ 252,552	\$ (125,962)
<i>Total Revenues</i>	<u>378,514</u>	<u>252,552</u>	<u>(125,962)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	326,713	211,764	114,949
Materials and Supplies	2,239	2,039	200
Contractual Services	47,289	32,192	15,097
Capital Outlay	1,200	1,000	200
Other	50,447	13,792	36,655
<i>Total Expenditures</i>	<u>427,888</u>	<u>260,787</u>	<u>167,101</u>
<i>Net Change in Fund Balance</i>	(49,374)	(8,235)	41,139
<i>Fund Balance (Deficit) Beginning of Year</i>	42,554	42,554	-
Prior Year Encumbrances Appropriated	6,820	6,820	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 41,139</u>	<u>\$ 41,139</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization
For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 264,301	\$ 280,974	\$ 16,673
<i>Total Revenues</i>	<u>264,301</u>	<u>280,974</u>	<u>16,673</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	71,524	70,396	1,128
Contractual Services	72,250	60,000	12,250
Other	99,055	86,638	12,417
<i>Total Expenditures</i>	<u>242,829</u>	<u>217,034</u>	<u>25,795</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	21,472	63,940	42,468
Other Financing Sources (Uses)			
Transfers Out	(57,170)	-	57,170
<i>Total Other Financing Sources (Uses)</i>	<u>(57,170)</u>	<u>-</u>	<u>57,170</u>
<i>Net Change in Fund Balance</i>	(35,698)	63,940	99,638
<i>Fund Balance (Deficit) Beginning of Year</i>	31,157	31,157	-
Prior Year Encumbrances Appropriated	4,541	4,541	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 99,638</u>	<u>\$ 99,638</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 184,048	\$ 96,542	\$ (87,506)
<i>Total Revenues</i>	<u>184,048</u>	<u>96,542</u>	<u>(87,506)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	218,887	117,986	100,901
Other	2,824	1,348	1,476
<i>Total Expenditures</i>	<u>221,711</u>	<u>119,334</u>	<u>102,377</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(37,663)	(22,792)	14,871
Other Financing Sources (Uses)			
Advances Out	(1,500)	-	1,500
Transfers In	25,545	25,545	-
<i>Total Other Financing Sources (Uses)</i>	<u>24,045</u>	<u>25,545</u>	<u>1,500</u>
<i>Net Change in Fund Balance</i>	(13,618)	2,753	16,371
<i>Fund Balance (Deficit) Beginning of Year</i>	13,534	13,534	-
Prior Year Encumbrances Appropriated	84	84	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 16,371</u>	<u>\$ 16,371</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 221,607	\$ 163,988	\$ (57,619)
<i>Total Revenues</i>	<u>221,607</u>	<u>163,988</u>	<u>(57,619)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	140,256	85,465	54,791
Contractual Services	93,567	58,567	35,000
Other	96	96	-
<i>Total Expenditures</i>	<u>233,919</u>	<u>144,128</u>	<u>89,791</u>
<i>Net Change in Fund Balance</i>	(12,312)	19,860	32,172
<i>Fund Balance (Deficit) Beginning of Year</i>	8,207	8,207	-
Prior Year Encumbrances Appropriated	4,105	4,105	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 32,172</u>	<u>\$ 32,172</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 55,617	\$ 26,457	\$ (29,160)
<i>Total Revenues</i>	<u>55,617</u>	<u>26,457</u>	<u>(29,160)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	61,325	61,190	135
Other	9,397	4,185	5,212
<i>Total Expenditures</i>	<u>70,722</u>	<u>65,375</u>	<u>5,347</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(15,105)	(38,918)	(23,813)
Other Financing Sources (Uses)			
Transfers In	8,551	8,551	-
<i>Net Change in Fund Balance</i>	(6,554)	(30,367)	(23,813)
<i>Fund Balance (Deficit) Beginning of Year</i>	6,554	6,554	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (23,813)</u>	<u>\$ (23,813)</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Accountability Incentive
For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
Public Safety			
Personal Services	11,860	44,110	(32,250)
<i>Total Expenditures</i>	<u>11,860</u>	<u>44,110</u>	<u>(32,250)</u>
<i>Excess of Revenues Under Expenditures</i>	(11,860)	(44,110)	(32,250)
Other Financing Sources			
Transfers In	11,860	44,110	32,250
<i>Total Other Financing Sources (Uses)</i>	<u>11,860</u>	<u>44,110</u>	<u>32,250</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Services
For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 149,145	\$ 149,145	\$ -
<i>Total Revenues</i>	<u>149,145</u>	<u>149,145</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	160,096	150,916	9,180
Contractual Services	28,670	13,050	15,620
<i>Total Expenditures</i>	<u>188,766</u>	<u>163,966</u>	<u>24,800</u>
<i>Net Change in Fund Balance</i>	(39,621)	(14,821)	24,800
<i>Fund Balance (Deficit) Beginning of Year</i>	29,584	29,584	-
Prior Year Encumbrances Appropriated	<u>10,037</u>	<u>10,037</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 24,800</u>	<u>\$ 24,800</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 210,000	\$ 215,421	\$ 5,421
<i>Total Revenues</i>	<u>210,000</u>	<u>215,421</u>	<u>5,421</u>
Expenditures			
Current:			
Public Safety			
Personal Services	156,462	143,990	12,472
Other	151,204	62,862	88,342
<i>Total Expenditures</i>	<u>307,666</u>	<u>206,852</u>	<u>100,814</u>
<i>Net Change in Fund Balance</i>	(97,666)	8,569	106,235
<i>Fund Balance (Deficit) Beginning of Year</i>	94,332	94,332	-
Prior Year Encumbrances Appropriated	<u>3,334</u>	<u>3,334</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 106,235</u>	<u>\$ 106,235</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 4,500	\$ 5,070	\$ 570
<i>Total Revenues</i>	<u>4,500</u>	<u>5,070</u>	<u>570</u>
Expenditures			
Current:			
General Government:			
Judicial			
Other	21,687	4,260	17,427
<i>Total Expenditures</i>	<u>21,687</u>	<u>4,260</u>	<u>17,427</u>
<i>Net Change in Fund Balance</i>	(17,187)	810	17,997
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>17,187</u>	<u>17,187</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 17,997</u>	<u>\$ 17,997</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 5,680	\$ 5,680
<i>Total Revenues</i>	<u>-</u>	<u>5,680</u>	<u>5,680</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	2,085	1,290	795
<i>Total Expenditures</i>	<u>2,085</u>	<u>1,290</u>	<u>795</u>
<i>Net Change in Fund Balance</i>	(2,085)	4,390	6,475
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>2,085</u>	<u>2,085</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 6,475</u>	<u>\$ 6,475</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library
For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 202,500	\$ 228,210	\$ 25,710
Other	300	2,191	1,891
<i>Total Revenues</i>	<u>202,800</u>	<u>230,401</u>	<u>27,601</u>
Expenditures			
Current:			
Judicial			
Personal Services	23,900	22,124	1,776
Materials and Supplies	144,665	129,306	15,359
Other	166,789	85,446	81,343
<i>Total Expenditures</i>	<u>335,354</u>	<u>236,876</u>	<u>98,478</u>
<i>Net Change in Fund Balance</i>	(132,554)	(6,475)	126,079
<i>Fund Balance (Deficit) Beginning of Year</i>	270,958	270,958	-
Prior Year Encumbrances Appropriated	31,597	31,597	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 170,001</u>	<u>\$ 296,080</u>	<u>\$ 126,079</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 8,000	\$ 12,768	\$ 4,768
<i>Total Revenues</i>	<u>8,000</u>	<u>12,768</u>	<u>4,768</u>
Expenditures			
Current:			
Public Safety			
Personal Services	7,201	7,055	146
Other	20,046	-	20,046
<i>Total Expenditures</i>	<u>27,247</u>	<u>7,055</u>	<u>20,192</u>
<i>Net Change in Fund Balance</i>	(19,247)	5,713	24,960
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>19,247</u>	<u>19,247</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 24,960</u></u>	<u><u>\$ 24,960</u></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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 315,000	\$ 325,428	\$ 10,428
Other	4,000	12,250	8,250
<i>Total Revenues</i>	<u>319,000</u>	<u>337,678</u>	<u>18,678</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	297,730	296,143	1,587
Materials and Supplies	5,368	2,848	2,520
Other	34,401	15,976	18,425
<i>Total Expenditures</i>	<u>337,499</u>	<u>314,967</u>	<u>22,532</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(18,499)	22,711	41,210
Other Financing Sources (Uses)			
Transfers Out	(65,781)	-	65,781
<i>Net Change in Fund Balance</i>	(84,280)	22,711	106,991
<i>Fund Balance (Deficit) Beginning of Year</i>	81,614	81,614	-
Prior Year Encumbrances Appropriated	2,666	2,666	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 106,991</u>	<u>\$ 106,991</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
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>
Expenditures			
Current:			
Public Safety			
Personal Services	100,900	88,509	12,391
Contractual Services	59,210	12,000	47,210
Capital Outlay	<u>684,856</u>	<u>492,397</u>	<u>192,459</u>
<i>Total Expenditures</i>	<u>844,966</u>	<u>592,906</u>	<u>252,060</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(610,640)	(342,408)	268,232
Other Financing Sources (Uses)			
Transfers Out	<u>(125,691)</u>	-	<u>125,691</u>
<i>Net Change in Fund Balance</i>	(736,331)	(342,408)	393,923
<i>Fund Balance (Deficit) Beginning of Year</i>	555,264	555,264	-
Prior Year Encumbrances Appropriated	<u>381,066</u>	<u>381,066</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 199,999</u>	<u>\$ 593,922</u>	<u>\$ 393,923</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
EMPG Generator Project
For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 37,410	\$ 37,410	\$ -
<i>Total Revenues</i>	<u>37,410</u>	<u>37,410</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Capital Outlay	37,410	37,410	-
<i>Total Expenditures</i>	<u>37,410</u>	<u>37,410</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 121,056	\$ 125,872	\$ 4,816
<i>Total Revenues</i>	<u>121,056</u>	<u>125,872</u>	<u>4,816</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Personal Services	47,439	45,989	1,450
Total General Government	<u>47,439</u>	<u>45,989</u>	<u>1,450</u>
Public Safety			
Sheriff			
Personal Services	63,908	39,985	23,923
Other	9,709	2,248	7,461
Total Sheriff	<u>73,617</u>	<u>42,233</u>	<u>31,384</u>
<i>Total Expenditures</i>	<u>121,056</u>	<u>88,222</u>	<u>32,834</u>
<i>Net Change in Fund Balance</i>	-	37,650	37,650
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 37,650</u>	<u>\$ 37,650</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 1,216	\$ 1,216
<i>Total Revenues</i>	<u>-</u>	<u>1,216</u>	<u>1,216</u>
Expenditures			
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	1,216	1,216
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 1,216</u></u>	<u><u>\$ 1,216</u></u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Foreclosure Management
For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 17,000	\$ 17,084	\$ 84
<i>Total Revenues</i>	<u>17,000</u>	<u>17,084</u>	<u>84</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	16,700	8,654	8,046
Other	58,816	35,387	23,429
<i>Total Expenditures</i>	<u>75,516</u>	<u>44,041</u>	<u>31,475</u>
<i>Net Change in Fund Balance</i>	(58,516)	(26,957)	31,559
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>58,516</u>	<u>58,516</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 31,559</u>	<u>\$ 31,559</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 20,895	\$ 895
<i>Total Revenues</i>	<u>20,000</u>	<u>20,895</u>	<u>895</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	32,155	21,130	11,025
<i>Total Expenditures</i>	<u>32,155</u>	<u>21,130</u>	<u>11,025</u>
<i>Net Change in Fund Balance</i>	(12,155)	(235)	11,920
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>12,155</u>	<u>12,155</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 11,920</u>	<u>\$ 11,920</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 23,000	\$ 32,271	\$ 9,271
<i>Total Revenues</i>	<u>23,000</u>	<u>32,271</u>	<u>9,271</u>
Expenditures			
Current:			
Public Safety			
Municipal Courts			
Contractual Services	82,565	44,930	37,635
<i>Total Expenditures</i>	<u>82,565</u>	<u>44,930</u>	<u>37,635</u>
<i>Net Change in Fund Balance</i>	(59,565)	(12,659)	46,906
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>59,565</u>	<u>59,565</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 46,906</u>	<u>\$ 46,906</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 14,488	\$ 14,488	\$ -
<i>Total Revenues</i>	<u>14,488</u>	<u>14,488</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Commissioners			
Contractual Services	14,488	14,488	-
<i>Total Expenditures</i>	<u>14,488</u>	<u>14,488</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 70,870	\$ 70,870	\$ -
<i>Total Revenues</i>	<u>70,870</u>	<u>70,870</u>	<u>0</u>
Expenditures			
Current:			
General Government:			
Judicial			
Common Pleas Court			
Materials and Supplies	70,904	70,870	34
<i>Total Expenditures</i>	<u>70,904</u>	<u>70,870</u>	<u>34</u>
<i>Net Change in Fund Balance</i>	(34)	-	34
<i>Fund Balance (Deficit) Beginning of Year</i>	(10,377)	(10,377)	-
Prior Year Encumbrances Appropriated	10,411	10,411	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 34</u>	<u>\$ 34</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Public Safety			
Other	11,632	-	11,632
<i>Total Expenditures</i>	11,632	-	11,632
<i>Net Change in Fund Balance</i>	(11,632)	-	11,632
<i>Fund Balance (Deficit) Beginning of Year</i>	11,632	11,632	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 11,632	\$ 11,632

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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 65,000	\$ 68,810	\$ 3,810
<i>Total Revenues</i>	<u>65,000</u>	<u>68,810</u>	<u>3,810</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Contractual Services	87,381	74,411	12,970
Other	5,108	5,000	108
<i>Total Expenditures</i>	<u>92,489</u>	<u>79,411</u>	<u>13,078</u>
<i>Net Change in Fund Balance</i>	(27,489)	(10,601)	16,888
<i>Fund Balance (Deficit) Beginning of Year</i>	26,381	26,381	-
Prior Year Encumbrances Appropriated	1,108	1,108	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 16,888</u>	<u>\$ 16,888</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 550,000	\$ 619,457	\$ 69,457
<i>Total Revenues</i>	<u>550,000</u>	<u>619,457</u>	<u>69,457</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	599,841	391,215	208,626
Materials and Supplies	19,465	13,675	5,790
Contractual Services	16,349	7,948	8,401
Capital Outlay	21,006	5,000	16,006
Other	135,478	29,367	106,111
<i>Total Expenditures</i>	<u>792,139</u>	<u>447,205</u>	<u>344,934</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(242,139)	172,252	414,391
Other Financing Sources (Uses)			
Transfers Out	(150,000)	(100,000)	50,000
<i>Net Change in Fund Balance</i>	(392,139)	72,252	464,391
<i>Fund Balance (Deficit) Beginning of Year</i>	376,653	376,653	-
Prior Year Encumbrances Appropriated	15,486	15,486	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 464,391</u>	<u>\$ 464,391</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 13,390	\$ 17,890	\$ 4,500
<i>Total Revenues</i>	<u>13,390</u>	<u>17,890</u>	<u>4,500</u>
Expenditures			
Current:			
Public Safety			
Other	24,164	16,310	7,854
<i>Total Expenditures</i>	<u>24,164</u>	<u>16,310</u>	<u>7,854</u>
<i>Net Change in Fund Balance</i>	(10,774)	1,580	12,354
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>10,774</u>	<u>10,774</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 12,354</u>	<u>\$ 12,354</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Other:			
Personal Services	787,660	-	787,660
<i>Total Expenditures</i>	787,660	-	787,660
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(787,660)	-	787,660
Other Financing Sources (Uses)			
Transfers In	-	260,750	260,750
<i>Net Change in Fund Balance</i>	(787,660)	260,750	1,048,410
<i>Fund Balance (Deficit) Beginning of Year</i>	787,660	787,660	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 1,048,410	\$ 1,048,410

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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 270,021	\$ 270,022	\$ 1
<i>Total Revenues</i>	<u>270,021</u>	<u>270,022</u>	<u>1</u>
Expenditures			
Current:			
Public Safety			
Personal Services	239,599	215,060	24,539
Other	98,173	43,769	54,404
<i>Total Expenditures</i>	<u>337,772</u>	<u>258,829</u>	<u>78,943</u>
<i>Net Change in Fund Balance</i>	(67,751)	11,193	78,944
<i>Fund Balance (Deficit) Beginning of Year</i>	58,379	58,379	-
Prior Year Encumbrances Appropriated	<u>9,372</u>	<u>9,372</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 78,944</u>	<u>\$ 78,944</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 5,000	\$ 5,000	\$ -
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Expenditures			
Debt Service			
Principal Retirement	680,786	680,786	-
Interest and Fiscal Charges	<u>220,307</u>	<u>181,650</u>	<u>38,657</u>
<i>Total Expenditures</i>	<u>901,093</u>	<u>862,436</u>	<u>38,657</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(896,093)	(857,436)	38,657
Other Financing Sources (Uses)			
Premium on Note Issued	-	74,650	74,650
Transfers In	<u>857,436</u>	<u>1,383,436</u>	<u>526,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>857,436</u>	<u>1,458,086</u>	<u>600,650</u>
<i>Net Change in Fund Balance</i>	(38,657)	600,650	639,307
<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>\$ 1,269,308</u>	<u>\$ 639,307</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 161,849	\$ 161,849	\$ -
Interest	53	127	74
<i>Total Revenues</i>	<u>161,902</u>	<u>161,976</u>	<u>74</u>
Expenditures			
Capital Outlay			
Capital Outlay	784,834	292,829	492,005
<i>Total Expenditures</i>	<u>784,834</u>	<u>292,829</u>	<u>492,005</u>
<i>Excess of Revenues Under Expenditures</i>	(622,932)	(130,853)	492,079
Other Financing Sources			
Proceeds of Bonds	100,372	100,372	-
Proceeds from Sale of Capital Assets	494,042	494,042	-
<i>Total Other Financing Sources (Uses)</i>	<u>594,414</u>	<u>594,414</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(28,518)	463,561	492,079
<i>Fund Balance (Deficit) Beginning of Year</i>	(137,011)	(137,011)	-
Prior Year Encumbrances Appropriated	165,529	165,529	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 492,079</u>	<u>\$ 492,079</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 30,000	\$ 38,257	\$ 8,257
<i>Total Revenues</i>	<u>30,000</u>	<u>38,257</u>	<u>8,257</u>
Expenditures			
Capital Outlay			
Other	56,520	52,256	4,264
<i>Total Expenditures</i>	<u>56,520</u>	<u>52,256</u>	<u>4,264</u>
<i>Net Change in Fund Balance</i>	(26,520)	(13,999)	12,521
<i>Fund Balance (Deficit) Beginning of Year</i>	11,736	11,736	-
Prior Year Encumbrances Appropriated	14,784	14,784	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 12,521</u>	<u>\$ 12,521</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,689,305	\$ 1,277,000	\$ (412,305)
<i>Total Revenues</i>	<u>1,689,305</u>	<u>1,277,000</u>	<u>(412,305)</u>
Expenditures			
Capital Outlay			
Capital Outlay	1,689,305	1,460,693	228,612
<i>Total Expenditures</i>	<u>1,689,305</u>	<u>1,460,693</u>	<u>228,612</u>
<i>Net Change in Fund Balance</i>	-	(183,693)	(183,693)
<i>Fund Balance (Deficit) Beginning of Year</i>	(331,483)	(331,483)	-
Prior Year Encumbrances Appropriated	331,483	331,483	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (183,693)</u>	<u>\$ (183,693)</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 2,022,850	\$ 284,291	\$ (1,738,559)
<i>Total Revenues</i>	<u>2,022,850</u>	<u>284,291</u>	<u>(1,738,559)</u>
Expenditures			
Capital Outlay			
Capital Outlay	2,023,954	2,023,954	-
<i>Total Expenditures</i>	<u>2,023,954</u>	<u>2,023,954</u>	<u>-</u>
<i>Excess of Revenues Under Expenditures</i>	(1,104)	(1,739,663)	(1,738,559)
Other Financing Sources			
Transfers In	-	200,000	200,000
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>200,000</u>	<u>200,000</u>
<i>Net Change in Fund Balance</i>	(1,104)	(1,539,663)	(1,538,559)
<i>Fund Balance (Deficit) Beginning of Year</i>	(111,992)	(111,992)	-
Prior Year Encumbrances Appropriated	113,096	113,096	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (1,538,559)</u>	<u>\$ (1,538,559)</u>

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**COMBINING STATEMENTS FOR
PROPRIETARY FUNDS**

Wayne County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2015

	Health Care	Self Insurance Worker's Compensation	Totals
Assets			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 5,891,037	\$ 239,192	\$ 6,130,229
Receivables:			
Accounts	654	-	654
Due from Other Governments	48,509	-	48,509
Prepaid Items	-	36,839	36,839
<i>Total Current Assets</i>	<u>5,940,200</u>	<u>276,031</u>	<u>6,216,231</u>
<i>Noncurrent Assets</i>			
Net Pension Asset (See Note 14)	2,712	-	2,712
<i>Total Noncurrent Assets</i>	<u>2,712</u>	<u>-</u>	<u>2,712</u>
Deferred Outflow of Resources			
Pension	182,623	-	182,623
<i>Total Deferred Outflow of Resources</i>	<u>182,623</u>	<u>-</u>	<u>182,623</u>
<i>Total Assets and Deferred Outflow of Resources</i>	<u>6,125,535</u>	<u>276,031</u>	<u>6,401,566</u>
Liabilities			
<i>Current Liabilities</i>			
Accounts Payable	58,145	3,691	61,836
Accrued Wages and Benefits	6,364	-	6,364
Due to Other Governments	4,743	-	4,743
Unearned Revenue	495,541	-	495,541
Claims Payable	703,482	27,668	731,150
<i>Total Current Liabilities</i>	<u>1,268,275</u>	<u>31,359</u>	<u>1,299,634</u>
<i>Long-Term Liabilities</i>			
Net Pension Liability (See Note 14)	1,015,530	-	1,015,530
Compensated Absences Payable - Net of Current Portion	13,648	-	13,648
<i>Total Long-Term Liabilities</i>	<u>1,029,178</u>	<u>-</u>	<u>1,029,178</u>
<i>Total Liabilities</i>	<u>2,297,453</u>	<u>31,359</u>	<u>2,328,812</u>
Deferred Inflow of Resources			
Pension	18,669	-	18,669
<i>Total Deferred Inflow of Resources</i>	<u>18,669</u>	<u>-</u>	<u>18,669</u>
Net Position			
Unrestricted	3,809,413	244,672	4,054,085
<i>Total Net Position</i>	<u>\$ 3,809,413</u>	<u>\$ 244,672</u>	<u>\$ 4,054,085</u>

Wayne County, Ohio*Combining Statement of Revenues, Expenses and Changes in Fund Net Position**Internal Service Funds**For the Year Ended December 31, 2015*

	Health Care	Self Insurance Worker's Compensation	Totals
Operating Revenues			
Charges for Services	\$ 10,130,158	\$ 74,450	\$ 10,204,608
Other	262,777	17,915	280,692
<i>Total Operating Revenues</i>	<u>10,392,935</u>	<u>92,365</u>	<u>10,485,300</u>
Operating Expenses			
Personal Services	158,226	-	158,226
Contractual Services	875,897	79,330	955,227
Claims	8,009,020	27,513	8,036,533
Other	115,944	-	115,944
<i>Total Operating Expenses</i>	<u>9,159,087</u>	<u>106,843</u>	<u>9,265,930</u>
<i>Change in Net Position</i>	1,233,848	(14,478)	1,219,370
<i>Net Position Beginning of Year (Restated, See Note 3)</i>	2,575,565	259,150	2,834,715
<i>Net Position End of Year</i>	<u>\$ 3,809,413</u>	<u>\$ 244,672</u>	<u>\$ 4,054,085</u>

Wayne County, Ohio

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2015

	Health Care	Self Insurance Worker's Compensation	Totals
Cash Flows From Operating Activities			
Cash Received From Sales/Service Charges	\$ 10,105,350	\$ 133,900	\$ 10,239,250
Cash Received From Other Operating Revenue	290,340	-	290,340
Cash Payments for Personal Services	(173,011)	-	(173,011)
Cash Payments for Contractual Services	(877,413)	(112,478)	(989,891)
Cash Payments for Claims	(7,824,741)	(7,030)	(7,831,771)
Cash Payments for Other Expenses	(61,324)	-	(61,324)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>1,459,201</u>	<u>14,392</u>	<u>1,473,593</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	1,459,201	14,392	1,473,593
<i>Cash and Investments at Beginning of Year</i>	4,431,836	224,800	4,656,636
<i>Cash and Investments at End of Year</i>	<u>\$ 5,891,037</u>	<u>\$ 239,192</u>	<u>\$ 6,130,229</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities			
Operating Income (Loss)	\$ 1,233,848	\$ (14,478)	\$ 1,219,370
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By Operating Activities:			
(Increase) Decrease in Assets/Deferred Outflows:			
Accounts Receivable	26,909	-	26,909
Due From Other Funds	-	-	41,535
Due From Other Governments	(17,446)	41,535	(17,446)
Net Pension Asset	(1,973)	-	(1,973)
Prepaid Items	-	(36,839)	(36,839)
Deferred Outflows - Pension	(55,391)	-	(55,391)
Increase (Decrease) in Liabilities/Deferred Inflows:			
Accounts Payable	52,980	3,691	56,671
Accrued Wages and Benefits	599	-	599
Compensated Absences Payable	193	-	193
Due to Other Governments	305	-	305
Claims Payable	184,279	20,483	204,762
Unearned Revenue	(6,708)	-	(6,708)
Net Pension Liability	22,937	-	22,937
Deferred Inflows - Pension	18,669	-	18,669
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 1,459,201</u>	<u>\$ 14,392</u>	<u>\$ 1,473,593</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 790,990	\$ 876,086	\$ 85,096
Other	-	132	132
<i>Total Operating Revenues</i>	<u>790,990</u>	<u>876,218</u>	<u>85,228</u>
Operating Expenses			
Personal Services	107,130	106,240	890
Contractual Services	426,301	379,976	46,325
Materials and Supplies	29,804	21,379	8,425
Capital Outlay	862,469	844,743	17,726
Other	359,148	116,448	242,700
Total Operating Expenses	<u>1,784,852</u>	<u>1,468,786</u>	<u>316,066</u>
<i>Operating Loss</i>	(993,862)	(592,568)	401,294
Non Operating Revenues (Expenses)			
Intergovernmental	246,550	246,050	(500)
Special Assessment - Capital	37,000	38,057	1,057
Proceeds from OPWC Loans	246,050	221,767	(24,283)
Principal Retirement	(143,768)	(143,768)	-
Interest and Fiscal Charges	(130,018)	(130,018)	-
<i>Total Non Operating Revenues (Expenses)</i>	<u>255,814</u>	<u>232,088</u>	<u>(23,726)</u>
<i>Loss Before Transfers</i>	(738,048)	(360,480)	377,568
Transfers In	<u>181,754</u>	<u>171,754</u>	<u>(10,000)</u>
<i>Change in Fund Equity</i>	(556,294)	(188,726)	367,568
<i>Fund Equity (Deficit) Beginning of Year</i>	749,923	749,923	-
Prior Year Encumbrances Appropriated	<u>96,373</u>	<u>96,373</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 290,002</u>	<u>\$ 657,570</u>	<u>\$ 367,568</u>

Wayne County, Ohio
*Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Wayne County Airport
For the Year Ended December 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 114,000	\$ 3,280	\$ (110,720)
Other	11,875	3,453	(8,422)
<i>Total Operating Revenues</i>	<u>125,875</u>	<u>6,733</u>	<u>(119,142)</u>
Operating Expenses			
Personal Services	19,400	6,611	12,789
Contractual Services	19,000	12,901	6,099
Materials and Supplies	91,000	76,000	15,000
Other	20,600	3,000	17,600
<i>Total Operating Expenses</i>	<u>150,000</u>	<u>98,512</u>	<u>51,488</u>
<i>Loss Before Transfers</i>	(24,125)	(91,779)	(67,654)
Transfers In	50,000	250,000	200,000
<i>Change in Fund Equity</i>	25,875	158,221	132,346
<i>Fund Equity (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 25,875</u>	<u>\$ 158,221</u>	<u>\$ 132,346</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 10,227,949	\$ 10,105,350	\$ (122,599)
Other	150,000	290,340	140,340
<i>Total Operating Revenues</i>	<u>10,377,949</u>	<u>10,395,690</u>	<u>17,741</u>
Operating Expenses			
Personal Services	205,320	177,339	27,981
Contractual Services	1,290,054	1,021,661	268,393
Claims	9,824,569	7,909,762	1,914,807
Other	206,895	131,199	75,696
<i>Total Operating Expenses</i>	<u>11,526,838</u>	<u>9,239,961</u>	<u>2,286,877</u>
<i>Change in Fund Equity</i>	(1,148,889)	1,155,729	2,304,618
<i>Fund Equity (Deficit) Beginning of Year</i>	4,201,054	4,201,054	-
Prior Year Encumbrances Appropriated	<u>230,783</u>	<u>230,783</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 3,282,948</u>	<u>\$ 5,587,566</u>	<u>\$ 2,304,618</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)
Operating Revenues			
Charges for Services	\$ 115,832	\$ 115,985	\$ 153
Other	17,915	17,915	-
<i>Total Operating Revenues</i>	<u>133,747</u>	<u>133,900</u>	<u>153</u>
Operating Expenses			
Contractual Services	245,404	157,446	87,958
Claims	103,143	27,268	75,875
Other	10,000	-	10,000
<i>Total Operating Expenses</i>	<u>358,547</u>	<u>184,714</u>	<u>173,833</u>
<i>Change in Fund Equity</i>	(224,800)	(50,814)	173,986
<i>Fund Equity (Deficit) Beginning of Year</i>	195,806	195,806	-
Prior Year Encumbrances Appropriated	28,994	28,994	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 173,986</u>	<u>\$ 173,986</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, 2015

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 275,843	\$ 606,985	\$ 3,208,890
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	115,572,864
Sales Tax	-	-	-	-
Accounts	-	-	-	-
Due from Other Governments	2,574,957	-	-	-
<i>Total Assets</i>	<u>\$ 2,574,957</u>	<u>\$ 275,843</u>	<u>\$ 606,985</u>	<u>\$ 118,781,754</u>
Liabilities				
Due to Other Governments	\$ 2,574,957	\$ 275,843	\$ 606,985	\$ 118,781,754
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 2,574,957</u>	<u>\$ 275,843</u>	<u>\$ 606,985</u>	<u>\$ 118,781,754</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>
\$ 515,214	\$ 1,024,996	\$ 5,174,680	\$ 44,925	\$ 636,448	\$ 11,487,981
-	-	-	-	1,596,404	1,596,404
-	-	-	-	495,823	116,068,687
41,973	-	-	-	-	41,973
-	-	-	-	5,069	5,069
1,147,212	-	-	-	33,214	3,755,383
<u>\$ 1,704,399</u>	<u>\$ 1,024,996</u>	<u>\$ 5,174,680</u>	<u>\$ 44,925</u>	<u>\$ 2,766,958</u>	<u>\$ 132,955,497</u>
\$ 1,704,399	\$ 1,024,996	\$ 5,174,680	\$ 44,925	\$ 1,136,469	\$ 131,325,008
-	-	-	-	1,630,489	1,630,489
<u>\$ 1,704,399</u>	<u>\$ 1,024,996</u>	<u>\$ 5,174,680</u>	<u>\$ 44,925</u>	<u>\$ 2,766,958</u>	<u>\$ 132,955,497</u>

Wayne County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance 1/1/2015	Additions	Reductions	Ending Balance 12/31/2015
Undivided and Library Local Government				
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 5,300,404	\$ 5,300,404	\$ -
Due From Other Governments	2,501,114	2,574,957	2,501,114	2,574,957
<i>Total Assets</i>	<u>\$ 2,501,114</u>	<u>\$ 7,875,361</u>	<u>\$ 7,801,518</u>	<u>\$ 2,574,957</u>
Liabilities				
Due to Other Governments	\$ 2,501,114	\$ 2,574,957	\$ 2,501,114	\$ 2,574,957
<i>Total Liabilities</i>	<u>\$ 2,501,114</u>	<u>\$ 2,574,957</u>	<u>\$ 2,501,114</u>	<u>\$ 2,574,957</u>
Payroll Agency				
Assets				
Equity in Pooled Cash and Investments	\$ 268,415	\$ 19,932,059	\$ 19,924,631	\$ 275,843
<i>Total Assets</i>	<u>\$ 268,415</u>	<u>\$ 19,932,059</u>	<u>\$ 19,924,631</u>	<u>\$ 275,843</u>
Liabilities				
Due to Other Governments	\$ 268,415	\$ 7,428	\$ -	\$ 275,843
<i>Total Liabilities</i>	<u>\$ 268,415</u>	<u>\$ 7,428</u>	<u>\$ -</u>	<u>\$ 275,843</u>
Real Estate Tax				
Assets				
Equity in Pooled Cash and Investments	\$ 572,997	\$ 1,175,226	\$ 1,141,238	\$ 606,985
<i>Total Assets</i>	<u>\$ 572,997</u>	<u>\$ 1,175,226</u>	<u>\$ 1,141,238</u>	<u>\$ 606,985</u>
Liabilities				
Due to Other Governments	\$ 572,997	\$ 33,988	\$ -	\$ 606,985
<i>Total Liabilities</i>	<u>\$ 572,997</u>	<u>\$ 33,988</u>	<u>\$ -</u>	<u>\$ 606,985</u>
Undivided Taxes				
Assets				
Equity in Pooled Cash and Investments	\$ 2,991,144	\$ 120,240,619	\$ 120,022,873	\$ 3,208,890
Receivables:				
Taxes	115,832,942	115,572,864	115,832,942	115,572,864
<i>Total Assets</i>	<u>\$ 118,824,086</u>	<u>\$ 235,813,483</u>	<u>\$ 235,855,815</u>	<u>\$ 118,781,754</u>
Liabilities				
Due to Other Governments	\$ 118,824,086	\$ -	\$ 42,332	\$ 118,781,754
<i>Total Liabilities</i>	<u>\$ 118,824,086</u>	<u>\$ -</u>	<u>\$ 42,332</u>	<u>\$ 118,781,754</u>
Undivided Auto				
Assets				
Equity in Pooled Cash and Investments	\$ 726,016	\$ 2,696,677	\$ 2,907,479	\$ 515,214
Receivables:				
Sales Tax	40,579	41,973	40,579	41,973
Due From Other Governments	1,160,582	1,147,212	1,160,582	1,147,212
<i>Total Assets</i>	<u>\$ 1,927,177</u>	<u>\$ 3,885,862</u>	<u>\$ 4,108,640</u>	<u>\$ 1,704,399</u>
Liabilities				
Due to Other Governments	\$ 1,927,177	\$ 1,189,185	\$ 1,411,963	\$ 1,704,399
<i>Total Liabilities</i>	<u>\$ 1,927,177</u>	<u>\$ 1,189,185</u>	<u>\$ 1,411,963</u>	<u>\$ 1,704,399</u>
District Board of Health				
Assets				
Equity in Pooled Cash and Investments	\$ 954,256	\$ 2,397,110	\$ 2,326,370	\$ 1,024,996
<i>Total Assets</i>	<u>\$ 954,256</u>	<u>\$ 2,397,110</u>	<u>\$ 2,326,370</u>	<u>\$ 1,024,996</u>
Liabilities				
Due to Other Governments	\$ 954,256	\$ 70,740	\$ -	\$ 1,024,996
<i>Total Liabilities</i>	<u>\$ 954,256</u>	<u>\$ 70,740</u>	<u>\$ -</u>	<u>\$ 1,024,996</u>

(continued)

Wayne County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance 1/1/2015	Additions	Reductions	Ending Balance 12/31/2015
Mental Health and Recovery Board				
Assets				
Equity in Pooled Cash and Investments	\$ 4,974,241	\$ 7,246,743	\$ 7,046,304	\$ 5,174,680
Prepaid Items	6,388	-	6,388	-
<i>Total Assets</i>	<u>\$ 4,980,629</u>	<u>\$ 7,246,743</u>	<u>\$ 7,052,692</u>	<u>\$ 5,174,680</u>
Liabilities				
Due to Other Governments	\$ 4,980,629	\$ 194,051	\$ -	\$ 5,174,680
<i>Total Liabilities</i>	<u>\$ 4,980,629</u>	<u>\$ 194,051</u>	<u>\$ -</u>	<u>\$ 5,174,680</u>
Soil and Water Conversation				
Assets				
Equity in Pooled Cash and Investments	\$ 40,609	\$ 425,408	\$ 421,092	\$ 44,925
<i>Total Assets</i>	<u>\$ 40,609</u>	<u>\$ 425,408</u>	<u>\$ 421,092</u>	<u>\$ 44,925</u>
Liabilities				
Due to Other Governments	\$ 40,609	\$ 4,492	\$ 176	\$ 44,925
<i>Total Liabilities</i>	<u>\$ 40,609</u>	<u>\$ 4,492</u>	<u>\$ 176</u>	<u>\$ 44,925</u>
Other Agency Funds				
Assets				
Equity in Pooled Cash and Investments	\$ 556,370	\$ 1,384,314	\$ 1,304,236	\$ 636,448
Cash and Investments in Segregated Accounts	1,749,106	1,587,539	1,740,241	1,596,404
Receivables:				
Taxes	486,622	495,823	486,622	495,823
Accounts	5,590	5,069	5,590	5,069
Due From Other Governments	34,446	33,214	34,446	33,214
<i>Total Assets</i>	<u>\$ 2,832,134</u>	<u>\$ 3,505,959</u>	<u>\$ 3,571,135</u>	<u>\$ 2,766,958</u>
Liabilities				
Due to Other Governments	\$ 1,119,591	\$ 634,381	\$ 617,503	\$ 1,136,469
Undistributed Monies	1,712,543	96,435	178,489	1,630,489
<i>Total Liabilities</i>	<u>\$ 2,832,134</u>	<u>\$ 730,816</u>	<u>\$ 795,992</u>	<u>\$ 2,766,958</u>
Total Agency Funds				
Assets				
Equity in Pooled Cash and Investments	\$ 11,084,048	\$ 160,798,560	\$ 160,394,627	\$ 11,487,981
Cash and Investments in Segregated Accounts	1,749,106	1,587,539	1,740,241	1,596,404
Receivables:				
Taxes	116,319,564	116,068,687	116,319,564	116,068,687
Sales Tax	40,579	41,973	40,579	41,973
Accounts	5,590	5,069	5,590	5,069
Prepaid Items	6,388	-	6,388	-
Due From Other Governments	3,696,142	3,755,383	3,696,142	3,755,383
<i>Total Assets</i>	<u>\$ 132,901,417</u>	<u>\$ 282,257,211</u>	<u>\$ 282,203,131</u>	<u>\$ 132,955,497</u>
Liabilities				
Due to Other Governments	\$ 131,188,874	\$ 4,709,222	\$ 4,573,088	\$ 131,325,008
Undistributed Monies	1,712,543	96,435	178,489	1,630,489
<i>Total Liabilities</i>	<u>\$ 132,901,417</u>	<u>\$ 4,805,657</u>	<u>\$ 4,751,577</u>	<u>\$ 132,955,497</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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenses			
Current:			
Human Services			
Personal Services	7,913	7,913	-
<i>Total Expenditures</i>	7,913	7,913	-
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(7,913)	(7,913)	-
Other Non Operating Revenues			
Interest	8	8	-
<i>Total Other Financing Sources (Uses)</i>	8	8	-
<i>Change in Fund Equity</i>	(7,905)	(7,905)	-
<i>Fund Equity (Deficit) Beginning of Year</i>	7,904	7,904	-
Prior Year Encumbrances Appropriated	7,913	7,913	-
<i>Fund Equity (Deficit) End of Year</i>	\$ 7,912	\$ 7,912	\$ -

**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, 2015

	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	Harriett McCoy Trust	Victims Assistance Trust	Recorders Equipment	Certificate of Title Administration	Sheriff's Canine Donations	Employee Benefit Liability	Sheriff Rotary	Total General Fund
Revenues												
Property and Other Local Taxes	\$ 4,145,180	\$ 1,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,147,083
Permissive Sales Taxes	11,395,595	221,635	-	-	-	-	-	-	-	-	-	11,617,230
Charges for Services	3,779,466	(16,376)	-	-	-	68,865	621,234	-	-	-	277,611	4,730,800
Licenses and Permits	151,510	-	-	-	-	-	-	-	-	-	-	151,510
Fines and Forfeitures	321,251	(7,105)	-	-	-	-	-	-	-	-	-	314,146
Intergovernmental	3,635,708	109,544	-	-	-	-	-	-	-	-	-	3,745,252
Interest	399,639	(64,737)	-	-	2	-	-	-	-	-	-	334,904
Rent	111,380	-	-	-	-	-	-	-	-	-	-	111,380
Other	719,718	36,470	-	(14,792)	-	-	-	17,890	-	-	-	759,286
Total Revenues	24,659,447	281,334	-	(14,792)	2	-	68,865	621,234	17,890	-	277,611	25,911,591

Expenditures												
Current:												
General Government:												
Legislative and Executive	6,286,782	(241,745)	-	19,182	-	-	55,131	425,989	-	-	-	6,545,339
Judicial	4,936,255	(35,065)	-	-	-	-	-	-	-	-	-	4,901,190
Public Safety	8,305,414	(71,091)	-	-	-	-	-	3,440	-	-	251,121	8,488,884
Public Works	102,010	(4,322)	-	-	-	-	-	-	-	-	-	97,688
Health	315,371	(54,058)	-	-	-	-	-	-	-	-	-	261,313
Human Services	803,174	(27,461)	-	-	3,286	-	-	-	-	-	-	778,999
Economic Development and Assistance	523,993	-	-	-	-	-	-	-	-	-	-	523,993
Total Expenditures	21,272,999	(433,742)	-	19,182	3,286	-	55,131	425,989	3,440	-	251,121	21,597,406

<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	3,386,448	715,076	-	(33,974)	(3,284)	-	13,734	195,245	14,450	-	26,490	4,314,185
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Other Financing Sources (Uses)												
Transfers Out	(3,575,530)	-	-	-	-	-	-	(100,000)	-	260,750	-	(3,414,780)
Total Other Financing Sources (Uses)	(3,575,530)	-	-	-	-	-	-	(100,000)	-	260,750	-	(3,414,780)

<i>Net Change in Fund Balance</i>	(189,082)	715,076	-	(33,974)	(3,284)	-	13,734	95,245	14,450	260,750	26,490	899,405
Beginning Fund Balance	5,066,861	2,749,609	400,000	140,388	3,284	11,632	19,869	429,100	10,774	787,660	59,852	9,679,029
Prior year Encumbrances Appropriated	796,760	-	-	-	-	-	-	-	-	-	-	-
Increase/(Decrease) in Consumable Inventory	-	(11,793)	-	-	-	-	-	(560)	-	-	-	(12,353)
Ending Fund Balance	\$ 5,674,539	\$ 3,452,892	\$ 400,000	\$ 106,414	\$ -	\$ 11,632	\$ 33,603	\$ 523,785	\$ 25,224	\$ 1,048,410	\$ 86,342	\$ 10,566,081

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.

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.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S-2 - S-11
Revenue Capacity 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.	S-12 - S-20
Debt Capacity 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.	S-21 - S-27
Economic and Demographic Information 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.	S-28 - S-29
Operating Information 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.	S-30 - S-41

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)

	2015	Restated 2014 (4)	2013	2012
Governmental Activities:				
Net Investment in Capital Assets	\$ 66,819,469	\$ 71,400,883	\$ 72,827,280	\$ 75,132,996
Restricted for:				
Capital Projects	2,987,784	6,183,248	5,773,061	1,984,041
Debt Service	1,269,308	668,658	668,658	725,514
Public Works Projects	3,282,673	3,633,150	3,959,443	3,483,348
Human Services Programs	17,662,613	17,822,837	19,395,566	19,927,354
Community Development Projects	378,028	345,449	428,782	681,648
Other Purposes	4,823,984	3,904,159	4,727,620	5,747,294
Unrestricted (Deficit)	<u>(804,167)</u>	<u>(8,795,040)</u>	<u>12,604,228</u>	<u>7,888,653</u>
Total Governmental Activities Net Position	<u>96,419,692</u>	<u>95,163,344</u>	<u>120,384,638</u>	<u>115,570,848</u>
Business-type Activities:				
Net Investment in Capital Assets	12,111,001	8,385,475	8,562,963	8,807,553
Unrestricted (Deficit)	<u>1,427,426</u>	<u>1,217,824</u>	<u>1,365,398</u>	<u>1,358,504</u>
Total Business-type Activities Net Position	<u>13,538,427</u>	<u>9,603,299</u>	<u>9,928,361</u>	<u>10,166,057</u>
Primary Government:				
Net Investment in Capital Assets	78,930,470	79,786,358	81,390,243	83,940,549
Restricted	30,404,390	32,557,501	34,953,130	32,549,199
Unrestricted (Deficit)	<u>623,259</u>	<u>(7,577,216)</u>	<u>13,969,626</u>	<u>9,247,157</u>
Total Primary Government Net Position	<u>\$ 109,958,119</u>	<u>\$ 104,766,643</u>	<u>\$ 130,312,999</u>	<u>\$ 125,736,905</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
- (4) Restated due to implementation of GASB 68

2011	2010 (3)	2009 (2)	2008	2007	2006 (1)
\$ 76,893,619	\$ 78,929,883	\$ 79,056,814	\$ 81,110,577	\$ 81,561,433	\$ 79,170,381
2,022,247	1,884,415	1,851,883	1,844,539	1,665,295	2,360,232
746,173	746,855	748,393	784,670	785,506	788,953
4,256,621	4,836,155	4,242,567	3,309,325	4,537,208	4,240,771
19,489,954	20,507,850	20,368,950	18,706,912	17,614,259	17,241,674
194,642	767,514	949,039	1,345,538	768,883	1,099,531
5,439,356	5,075,079	4,356,940	3,689,727	2,738,847	2,522,021
6,623,813	7,281,622	6,682,244	9,100,378	11,167,793	11,858,619
115,666,425	120,029,373	118,256,830	119,891,666	120,839,224	119,282,182
8,622,585	7,699,704	7,246,212	5,752,050	5,753,433	5,974,728
406,905	661,757	795,735	886,165	948,515	1,200,327
9,029,490	8,361,461	8,041,947	6,638,215	6,701,948	7,175,055
85,516,204	86,629,587	86,303,026	86,862,627	87,314,866	85,145,109
32,148,993	33,817,868	32,517,772	29,680,711	28,109,998	28,253,182
7,030,718	7,943,379	7,477,979	9,986,543	12,116,308	13,058,946
\$ 124,695,915	\$ 128,390,834	\$ 126,298,777	\$ 126,529,881	\$ 127,541,172	\$ 126,457,237

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

	2015	2014 (4)	2013	2012
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 8,823,057	\$ 8,398,583	\$ 8,708,408	\$ 8,103,918
Judicial	6,109,224	5,846,626	6,378,133	5,869,841
Public Safety	11,015,059	10,663,365	9,959,759	10,159,616
Public Works	9,206,505	11,330,713	8,321,728	9,372,804
Health	620,922	598,858	620,293	632,277
Human Services	29,829,329	31,528,879	30,012,641	29,699,471
Conservation and Recreation	-	-	10,000	-
Economic Development Assistance	757,438	775,256	1,088,034	1,243,707
Urban Redevelopment and Housing	-	-	-	6,280
Other	-	-	-	-
Interest and Fiscal Charges	248,416	213,393	226,218	236,574
Refunding Bond Issuances Costs	-	-	-	-
<i>Total Governmental Activities Expenses</i>	<u>66,609,950</u>	<u>69,355,673</u>	<u>65,325,214</u>	<u>65,324,488</u>
Business-type Activities:				
Sanitary Sewer District	1,062,581	1,032,562	1,047,806	1,119,233
Wayne County Airport	194,532	-	-	-
<i>Total Business-Type Activities Expenses</i>	<u>1,257,113</u>	<u>1,032,562</u>	<u>1,047,806</u>	<u>1,119,233</u>
<i>Total Primary Government Expenses</i>	<u>67,867,063</u>	<u>70,388,235</u>	<u>66,373,020</u>	<u>66,443,721</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	3,755,910	3,278,686	3,539,748	4,135,613
Judicial	1,586,618	1,496,251	1,700,374	1,640,448
Public Safety	2,052,239	2,142,783	2,462,737	1,903,794
Public Works	468,169	488,446	197,908	166,042
Health	304,871	267,138	298,239	244,997
Human Services	4,872,866	4,441,468	4,404,105	4,224,040
Economic Development and Assistance	-	-	-	-
Other	-	-	-	-
Operating Grants and Contributions				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	205,774	309,361	826,049	246,653
Public Safety	1,834,617	869,292	1,101,239	937,975
Public works	6,505,991	6,614,982	6,294,357	6,016,375
Health	22,670	68,900	24,198	52,680
Human Services	14,643,622	15,792,625	14,942,523	15,020,615
Economic Development and Assistance	296,618	271,255	345,212	1,257,682
Capital Grants and Contributions				
Public Safety	-	-	-	-
Public Works	3,051,358	1,609,015	2,048,971	1,614,313
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>39,601,323</u>	<u>37,650,202</u>	<u>38,185,660</u>	<u>37,461,227</u>

	2011	2010 (3)	2009 (2)	2008	2007	2006 (1)
\$	8,176,389	\$ 7,826,914	\$ 8,472,416	\$ 9,049,807	\$ 10,659,605	\$ 10,338,123
	5,856,573	5,466,859	5,809,837	6,108,809	6,176,742	4,955,774
	10,539,336	10,383,256	11,608,557	11,909,180	11,329,681	10,344,660
	8,613,555	9,775,297	8,372,289	9,424,619	10,688,840	8,766,467
	570,737	481,906	716,856	881,591	515,654	547,959
	31,266,388	32,232,617	36,592,414	36,056,689	36,572,367	35,666,262
	122,473	527,294	23,925	513	86,029	88,662
	1,229,400	590,225	1,281,177	555,635	631,645	590,544
	4,023	-	25,275	6,714	193,122	385,539
	-	-	-	1,148,460	748,260	884,280
	307,831	433,965	442,930	463,922	487,641	505,411
	106,160	-	-	-	-	-
	<u>66,792,865</u>	<u>67,718,333</u>	<u>73,345,676</u>	<u>75,605,939</u>	<u>78,089,586</u>	<u>73,073,681</u>
	1,334,289	1,089,669	940,568	970,522	1,242,966	1,239,965
	-	-	23,106	110,703	28,455	-
	<u>1,334,289</u>	<u>1,089,669</u>	<u>963,674</u>	<u>1,081,225</u>	<u>1,271,421</u>	<u>1,239,965</u>
	<u>68,127,154</u>	<u>68,808,002</u>	<u>74,309,350</u>	<u>76,687,164</u>	<u>79,361,007</u>	<u>74,313,646</u>
	4,009,287	2,887,708	3,041,192	3,546,967	5,242,057	5,069,432
	1,596,316	1,713,750	1,363,234	1,528,142	1,549,051	1,389,476
	2,024,505	1,657,572	1,961,385	1,770,496	1,904,406	1,884,869
	181,603	481,859	141,839	159,113	314,421	641,005
	254,987	129,933	278,296	244,458	263,124	246,921
	4,790,580	4,617,604	4,948,337	4,185,586	5,040,289	4,002,044
	-	-	-	2,525	-	-
	-	-	-	130,711	123,583	124,905
	-	-	35,239	-	-	-
	201,572	440,065	458,897	227,148	203,873	83,766
	971,472	1,549,678	1,933,457	1,422,423	1,277,732	1,194,297
	5,376,933	6,747,209	6,146,653	5,779,722	6,653,163	6,241,356
	29,656	22,931	436,757	377,638	8,625	-
	14,799,488	17,456,116	22,607,341	21,134,358	18,781,420	16,989,231
	324,704	426,570	513,819	1,476,841	423,245	1,324,082
	1,062,970	992,118	194,703	-	-	-
	-	-	967,148	1,112,346	5,878,127	2,859,525
	165,139	1,322,789	8,200	271,560	-	-
	<u>35,789,212</u>	<u>40,445,902</u>	<u>45,036,497</u>	<u>43,370,034</u>	<u>47,663,116</u>	<u>42,050,909</u>

(continued)

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

	2015	2014 (4)	2013	2012
Business-type Activities:				
Charges for Services				
Sanitary Sewer District	\$ 892,529	\$ 718,748	\$ 789,432	\$ 824,741
Wayne County Airport	27,135	-	-	-
Operating Grants and Contributions				
Sanitary Sewer District	246,050	-	-	458,057
Water District	-	-	-	-
Capital Grants and Contributions				
Sanitary Sewer District	-	-	-	947,898
Wayne County Airport	89,910	-	-	-
Total Business-type Activities Program Revenues	1,255,624	718,748	789,432	2,230,696
Total Primary Government Program Revenues	40,856,947	38,368,950	38,975,092	39,691,923
Net (Expense)/Revenue				
Governmental Activities	(27,008,627)	(31,705,471)	(27,139,554)	(27,863,261)
Business-type Activities	(1,489)	(313,814)	(258,374)	1,111,463
Total Primary Government Net (Expense)/Revenue	(27,010,116)	(32,019,285)	(27,397,928)	(26,751,798)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	4,086,026	3,886,039	3,838,970	3,870,172
Human Services - County Board of DD	6,108,064	6,093,811	5,991,848	5,972,655
Human Services - Children Services Board	3,229,495	3,234,844	3,190,736	3,190,063
Human Services - Wayne County Care Center	1,318,982	1,321,332	1,304,469	1,310,172
Sales Taxes	13,038,946	11,803,939	11,000,355	10,558,479
Grants and Entitlements Not Restricted to Specific Programs	3,159,636	2,783,823	3,231,042	1,978,274
Gain/(Loss) on Sale of Capital Assets	-	(461,112)	2,747,724	-
Investment Earnings	334,902	237,535	158,807	331,106
Miscellaneous	900,770	828,631	489,393	556,763
Transfers	(3,911,846)	(69,000)	-	-
Total Governmental Activities	28,264,975	29,659,842	31,953,344	27,767,684
Business-type Activities:				
Investment Earnings	20,381	22,666	20,678	-
Miscellaneous	4,390	-	-	25,104
Transfers	3,911,846	69,000	-	-
Total Business-type Activities	3,936,617	91,666	20,678	25,104
Total Primary Government	32,201,592	29,751,508	31,974,022	27,792,788
Change in Net Position				
Governmental Activities	1,256,348	(2,045,629)	4,813,790	(95,577)
Business-type Activities	3,935,128	(222,148)	(237,696)	1,136,567
Total Primary Government Change in Net Position	\$ 5,191,476	\$ (2,267,777)	\$ 4,576,094	\$ 1,040,990

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
- (4) 2014 has not been adjusted for implementation of GASB 68

2011	2010 (3)	2009 (2)	2008	2007	2006 (1)
\$ 802,327	\$ 802,126	\$ 639,967	\$ 671,652	\$ 625,174	\$ 773,477
-	-	-	-	-	-
1,199,607	173,140	1,703,293	8,250	95,000	247,601
-	-	-	-	36,000	-
-	-	-	193,445	-	-
-	-	-	-	-	-
2,001,934	975,266	2,343,260	873,347	756,174	1,021,078
37,791,146	41,421,168	47,379,757	44,243,381	48,419,290	43,071,987
(31,003,653)	(27,272,431)	(28,309,179)	(32,235,905)	(30,426,470)	(31,022,772)
667,645	(114,403)	1,379,586	(207,878)	(515,247)	(218,887)
(30,336,008)	(27,386,834)	(26,929,593)	(32,443,783)	(30,941,717)	(31,241,659)
3,734,666	3,829,615	3,642,889	3,780,439	3,680,018	4,073,625
5,606,589	5,696,429	5,387,356	6,074,774	6,030,019	6,771,032
3,026,597	3,375,959	3,194,973	3,570,150	3,493,610	3,882,756
1,235,708	1,257,497	1,210,463	1,040,166	1,025,712	1,183,746
10,113,622	9,362,158	8,883,122	10,613,699	9,749,972	9,522,787
2,193,033	3,103,757	2,671,454	3,379,153	4,042,417	4,407,494
-	-	-	-	-	-
424,329	706,265	759,046	2,356,663	3,267,530	2,379,412
306,161	934,403	925,040	473,303	704,234	621,336
-	-	-	-	(10,000)	277,787
26,640,705	28,266,083	26,674,343	31,288,347	31,983,512	33,119,975
-	-	-	-	-	-
384	49,283	24,146	144,145	32,140	195,283
-	-	-	-	10,000	(277,787)
384	49,283	24,146	144,145	42,140	(82,504)
26,641,089	28,315,366	26,698,489	31,432,492	32,025,652	33,037,471
(4,362,948)	993,652	(1,634,836)	(947,558)	1,557,042	2,097,203
668,029	(65,120)	1,403,732	(63,733)	(473,107)	(301,391)
\$ (3,694,919)	\$ 928,532	\$ (231,104)	\$ (1,011,291)	\$ 1,083,935	\$ 1,795,812

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

	2015	2014	2013	2012
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	394,739	620,675	601,294	622,685
Restricted	-	1	1	3,284
Committed	1,448,410	1,187,660	1,118,660	994,380
Assigned	4,708,044	4,116,144	3,658,164	2,577,304
Unassigned	4,014,888	3,754,549	3,687,271	3,547,957
<i>Total General Fund</i>	<u>10,566,081</u>	<u>9,679,029</u>	<u>9,065,390</u>	<u>7,745,610</u>
All Other Governmental Funds				
Reserved	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	243,468	223,144	232,071	525,629
Restricted	25,075,032	24,455,161	25,940,042	27,328,110
Committed	4,868,540	926,226	705,922	776,696
Assigned	-	4,618,520	4,729,964	1,188,075
Unassigned	(54,747)	(92,562)	(117,261)	(175,488)
<i>Total All Other Governmental Funds</i>	<u>30,132,293</u>	<u>30,130,489</u>	<u>31,490,738</u>	<u>29,643,022</u>
<i>Total Governmental Funds</i>	<u>\$ 40,698,374</u>	<u>\$ 39,809,518</u>	<u>\$ 40,556,128</u>	<u>\$ 37,388,632</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

2011 (3)	2010 (2)	2009	2008	2007	2006 (1)
\$ -	\$ 888,816	\$ 923,557	\$ 925,400	\$ 3,460,433	\$ 947,248
-	5,830,058	5,857,491	6,968,146	5,453,415	7,214,036
710,199	-	-	-	-	-
3,277	-	-	-	-	-
950,700	-	-	-	-	-
735,724	-	-	-	-	-
5,465,730	-	-	-	-	-
<u>7,865,630</u>	<u>6,718,874</u>	<u>6,781,048</u>	<u>7,893,546</u>	<u>8,913,848</u>	<u>8,161,284</u>
-	5,167,495	3,545,057	4,206,537	4,093,958	3,657,157
-	24,077,723	23,305,513	20,412,926	21,350,745	23,103,620
-	746,855	748,393	750,164	751,000	788,953
-	586,259	1,301,320	920,763	1,274,960	1,453,543
258,572	-	-	-	-	-
27,698,932	-	-	-	-	-
819,137	-	-	-	-	-
1,094,323	-	-	-	-	-
(68,673)	-	-	-	-	-
<u>29,802,291</u>	<u>30,578,332</u>	<u>28,900,283</u>	<u>26,290,390</u>	<u>27,470,663</u>	<u>29,003,273</u>
<u>\$ 37,667,921</u>	<u>\$ 37,297,206</u>	<u>\$ 35,681,331</u>	<u>\$ 34,183,936</u>	<u>\$ 36,384,511</u>	<u>\$ 37,164,557</u>

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

	2015	2014	2013	2012
Revenues				
Property and Other Local Taxes	\$ 14,997,119	\$ 14,516,377	\$ 14,328,648	\$ 14,060,757
Permissive Sales Tax	12,884,025	11,725,908	10,868,840	10,584,910
Special Assessments	1,705	1,707	1,702	2,173
Charges for Services	11,408,381	10,833,228	10,749,161	10,649,571
Licenses and Permits	714,308	737,632	790,802	372,693
Fines and Forfeitures	967,643	992,032	1,042,694	1,374,321
Intergovernmental	27,808,926	28,492,261	27,676,281	26,763,708
Investment Income	342,486	247,072	167,616	340,303
Rent	317,161	305,355	137,168	188,565
Donations	70,339	65,018	55,179	53,001
Other	1,716,203	2,470,798	1,612,545	1,530,283
<i>Total Revenues</i>	<u>71,228,296</u>	<u>70,387,388</u>	<u>67,430,636</u>	<u>65,920,285</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,039,279	8,393,137	8,256,975	7,584,075
Judicial	5,421,424	5,614,818	5,943,248	5,432,513
Public Safety	10,676,063	10,666,385	9,796,008	9,836,241
Public Works	7,731,311	7,416,598	6,954,034	7,988,792
Health	626,520	602,619	644,799	640,002
Human Services	31,280,150	33,227,014	31,483,020	30,396,272
Conservation and Recreation	-	-	10,000	-
Economic Development and Assistance	758,585	838,306	1,094,288	1,240,081
Urban Redevelopment and Housing	-	-	-	7,019
Other	-	-	-	-
Capital Outlay	9,189,998	3,447,344	2,440,195	2,155,474
Debt Service:				
Principal Retirement	680,786	665,786	650,786	696,786
Interest and Fiscal Charges	181,650	194,750	207,550	222,554
Bond Issuance Costs	-	-	-	-
<i>Total Expenditures</i>	<u>74,585,766</u>	<u>71,066,757</u>	<u>67,480,903</u>	<u>66,199,809</u>
<i>Excess of Revenues Over</i>				
<i>(Under) Expenditures</i>	<u>(3,357,470)</u>	<u>(679,369)</u>	<u>(50,267)</u>	<u>(279,524)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	494,042	4,957	3,248,824	4,514
Issuance of Refunding Bond	-	-	-	-
Premium on Issuance of Refunding Bond	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Proceeds of OPWC Loans	-	-	-	-
Issuance From Notes	4,100,372	-	-	-
Premium on Note Issuance	74,650	-	-	-
Insurance Recovery	-	-	-	-
Transfers In	3,305,736	2,088,552	1,924,647	1,746,510
Transfers Out	(3,727,490)	(2,157,552)	(1,924,647)	(1,746,510)
<i>Total Other Financing Sources (Uses)</i>	<u>4,247,310</u>	<u>(64,043)</u>	<u>3,248,824</u>	<u>4,514</u>
<i>Net Change in Fund Balances</i>	<u>\$ 889,840</u>	<u>\$ (743,412)</u>	<u>\$ 3,198,557</u>	<u>\$ (275,010)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	1.3%	1.3%	1.3%	1.4%

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

	2011	2010 (1)	2009 (1)	2008	2007	2006
\$	13,972,288	\$ 14,075,404	\$ 13,963,870	\$ 13,953,967	\$ 14,079,568	\$ 16,041,064
	10,020,259	9,332,521	8,991,618	9,700,500	9,749,972	9,522,786
	2,202	2,335	1,541	2,269	2,310	2,494
	11,495,362	11,276,608	10,979,593	10,185,973	11,584,245	10,547,546
	411,298	411,582	291,938	314,086	327,486	343,793
	924,463	937,707	739,601	767,712	807,875	800,464
	26,705,291	31,034,578	35,771,584	33,424,208	34,699,636	32,409,156
	436,840	720,618	772,895	2,381,710	3,311,307	2,419,191
	238,390	251,352	254,380	252,560	400,851	726,679
	66,570	29,293	30,919	29,936	29,814	777,713
	1,682,092	2,649,063	2,264,497	2,030,401	2,382,524	1,991,343
	<u>65,955,055</u>	<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>
	7,438,708	7,353,720	7,727,287	8,608,665	9,961,381	9,834,394
	5,187,927	5,009,989	5,128,999	5,602,463	5,399,957	4,633,515
	9,872,561	10,459,157	11,488,766	11,413,429	10,865,957	10,183,328
	7,022,605	7,317,536	6,477,463	8,108,593	7,413,497	6,589,224
	595,755	485,647	753,712	931,773	513,347	545,494
	31,588,680	33,528,980	36,983,483	36,184,213	35,973,974	35,393,685
	-	527,294	24,023	415	86,029	88,662
	1,354,368	608,095	1,456,151	587,986	640,261	600,317
	19,020	-	30,332	6,714	193,122	385,539
	-	-	-	1,248,460	748,260	855,176
	1,752,558	2,715,341	1,640,742	1,563,509	5,273,226	4,600,920
	796,786	621,786	596,000	573,500	591,000	573,500
	251,982	411,808	436,823	460,036	484,280	507,429
	106,160	-	-	-	-	-
	<u>65,987,110</u>	<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>(32,055)</u>	<u>1,681,708</u>	<u>1,318,655</u>	<u>(2,246,434)</u>	<u>(768,703)</u>	<u>791,046</u>
	7,901	56	-	250	653	566
	8,020,000	-	-	-	-	-
	118,648	-	-	-	-	-
	(7,960,319)	-	-	-	-	-
	-	-	115,727	-	-	100,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	100,000	-	-	-
	1,578,683	1,744,500	1,301,815	1,329,535	211,796	2,511,887
	<u>(1,578,683)</u>	<u>(1,744,500)</u>	<u>(1,301,815)</u>	<u>(1,329,535)</u>	<u>(221,796)</u>	<u>(2,234,100)</u>
	<u>186,230</u>	<u>56</u>	<u>215,727</u>	<u>250</u>	<u>(9,347)</u>	<u>378,353</u>
\$	<u>154,175</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>
	1.8%	1.6%	1.5%	1.4%	1.5%	1.5%

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
2015	\$ 2,268,312,820	\$ 6,480,893,771	\$ -	\$ -
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

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 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		
\$ 106,899,710	\$ 121,476,943	\$ 2,375,212,530	\$ 6,602,370,715	35.98%	9.25
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

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

	2015	2014	2013	2012
County Units:				
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>
School Districts within the County:				
Chippewa Local	44.30	39.40	39.40	39.40
Dalton Local	49.90	50.10	50.10	50.10
Green Local	59.65	57.05	59.65	59.65
Orrville City	63.40	63.40	63.85	63.90
Wooster City	79.90	79.90	79.50	79.50
Overlapping School Districts :				
Norwayne Local	34.75	35.15	35.35	35.35
Northwestern Local	31.80	32.30	32.30	32.30
Rittman Exempted Village	63.70	64.10	63.35	63.35
Southeast Local	49.95	50.25	51.35	51.35
Triway Local	48.80	48.80	49.40	49.40
East Holmes Local	25.26	25.33	25.36	25.50
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	55.20	56.00	56.00	56.10
Tuslaw Local	65.10	65.80	66.00	66.00
West Holmes Local	34.21	34.44	34.75	35.48
Vocational School:				
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
Corporations:				
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	7.00
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	2.70

2011	2010	2009	2008	2007	2006
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	1.80	2.20	2.20	2.20	2.20
9.25	9.25	9.65	9.65	9.65	9.65
39.40	39.40	44.90	44.90	44.90	44.90
50.10	43.60	43.60	43.60	43.60	43.60
59.65	59.70	55.15	56.05	54.35	54.80
63.25	63.30	58.05	58.88	54.30	54.30
79.50	78.70	71.60	72.30	72.30	72.10
35.35	35.70	35.70	36.00	35.90	30.70
32.30	32.60	32.60	32.60	33.60	34.90
63.35	63.20	63.20	63.35	63.05	59.60
51.35	51.40	44.50	44.60	44.70	45.10
49.40	49.40	49.50	49.80	49.90	49.90
25.55	25.60	25.70	25.70	25.95	26.25
49.40	49.40	49.40	49.40	49.40	49.40
55.00	55.00	58.50	59.20	59.00	59.60
65.50	65.50	59.80	59.90	59.90	60.20
35.70	35.75	36.05	32.40	32.90	33.00
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	4.85	4.10	4.10
2.60	2.60	2.60	2.60	2.60	2.60
20.80	15.80	15.80	15.80	15.80	15.80
14.40	14.40	14.40	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	6.70
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

	2015	2014	2013	2012
Townships:				
Baughman	2.40	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	8.10	8.20	8.20
Clinton	6.00	6.00	6.00	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	7.85	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
Other Districts:				
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	1.20	1.25	1.25	1.25
Central Fire District	3.50	3.00	3.00	3.00
Orrville Library	1.70	1.70	1.70	1.70
South Central Fire District	3.00	3.00	1.50	1.50
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2011	2010	2009	2008	2007	2006
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	5.50
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	3.30	4.60	4.60	4.60	4.60
3.10	3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60	6.60
10.30	11.00	11.00	11.00	11.00	11.00
4.30	4.30	4.30	4.30	4.30	4.30
5.80	3.30	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	6.90	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	1.25
3.00	3.00	3.00	3.00	2.50	2.50
1.70	1.70	0.75	0.75	2.25	0.75
1.50	3.00	1.50	0.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00	1.00

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

Year	Current Levy (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
2015	\$ 18,310,912	\$ 17,518,190	95.67%	\$ 96,359	\$ 17,614,549	96.20%	\$ 924,926	5.05%
2014	17,816,882	16,546,452	92.87%	395,455	16,941,907	95.09%	904,048	5.07%
2013	17,708,491	16,878,266	95.31%	378,935	17,257,201	97.45%	378,712	2.14%
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%

Source: Wayne County Auditor

(1) Amounts include real estate and personal property taxes for 2006 - 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, 2015 and 2006

Taxpayer	Type of Entity	2015	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 24,525,770	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	0.18%
CAT Land Co., Inc.	Manufacturer	3,837,700	0.16%
ARC STORROH VEREIT	Manufacturer	3,749,190	0.16%
Wayne Towne Enterprises Ltd.	Retail	3,674,140	0.15%
JRB Holdings LLC	Manufacturer	3,619,840	0.15%
Sprenger Wayne Ltd Co.	Retail	3,386,000	0.14%
Wooster Associates	Retail	3,010,540	0.13%
Total Top Ten Principal Taxpayers		<u>\$ 61,982,210</u>	<u>2.60%</u>
Total County Assessed Valuation		<u>\$ 2,375,212,530</u>	
Taxpayer	Type of Entity	2006	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
College of Woostser	Education	\$ 20,746,830	0.94%
LUK Transmissions Systems	Manufacturer	13,532,700	0.61%
JM Smucker LLC	Manufacturer	12,459,440	0.57%
Wooster Brush Company	Manufacturer	11,659,360	0.53%
Gerstenslager Company	Manufacturer	10,385,060	0.47%
Bosch Rexroth Corporation	Manufacturer	5,567,780	0.25%
Insite Wooster LLC	Manufacturer	5,557,500	0.25%
Frito Lay, Inc.	Manufacturer	4,570,220	0.21%
Caraustar Industrial & Consumer	Manufacturer	4,330,270	0.20%
Rubbermaid, Inc.	Manufacturer	3,799,910	0.17%
Total Top Ten Principal Taxpayers		<u>\$ 92,609,070</u>	<u>4.20%</u>
Total County Assessed Valuation		<u>\$ 2,203,379,170</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
2015	\$ 822,612	\$ 748,778	91.02%
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%

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	
2015	\$ 912,910	\$ 539,676	\$ 373,234	\$ 13,000	\$ 34,519	7.85
2014	741,414	512,393	229,021	13,000	35,087	4.76
2013	810,110	562,488	247,622	12,000	35,613	5.20
2012	849,845	672,486	177,359	12,000	36,138	3.68
2011 (3)	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

(1) Includes other operating revenues.

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

(3) 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	Long-Term Improvement Notes	Short-Term Improvement Notes	OPWC Loans
2015	\$ 5,344,213	\$ 4,000,000	\$ 1,000,000	\$ 236,383
2014	6,024,100	-	-	146,797
2013	6,688,987	-	-	157,583
2012	6,746,676	-	-	168,369
2011	7,383,343	-	-	179,155
2010	8,297,000	-	240,000	189,941
2009	8,908,000	-	284,000	200,727
2008	9,499,000	-	500,000	90,000
2007	10,067,500	-	-	95,000
2006	10,653,500	-	-	100,000

Source: Wayne County Auditor

Sewer Bonds & Loans Payable	Total Primary Government	Percentage of Personal Income	Per Capita
\$ 4,307,200	\$ 14,887,796	0.27	\$ 128.86
4,229,201	10,400,098	0.38	90.38
4,371,869	11,218,439	0.33	97.68
4,501,437	11,416,482	0.31	99.61
4,954,307	12,516,805	0.27	109.30
4,164,084	12,891,025	0.26	112.58
3,825,037	13,217,764	0.26	116.37
2,653,800	12,742,800	0.26	111.96
2,684,100	12,846,600	0.25	112.99
2,712,800	13,466,300	0.23	118.18

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>
2015	\$ 4,074,905	\$ 2,375,212,530	115,537	0.17%	\$ 35.27
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

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, 2015

	General Obligation Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
Direct:			
Wayne County	\$ 6,344,213	100.00%	\$ 6,344,213
Total direct	<u>6,344,213</u>		<u>6,344,213</u>
Overlapping:			
City of Wooster	10,147,470	100.00%	10,147,470
Village of Congress	0	100.00%	0
Village of Dalton	359,600	100.00%	359,600
Village of Mount Eaton	0	100.00%	0
Wooster City School District	5,595,000	100.00%	5,595,000
City of Norton	2,705,000	0.06%	1,623
City of Rittman	1,495,000	96.26%	1,439,087
Orrville City School District	14,300,000	100.00%	14,300,000
Dalton Local School District	14,927,000	100.00%	14,927,000
Chippewa Local School District	7,800,000	100.00%	7,800,000
East Holmes Local School District	1,125,000	0.41%	4,613
Green Local School District	11,474,998	100.00%	11,474,998
Hillsdale Local School District	0	5.41%	0
Northwest Local School District	15,484,624	1.12%	173,428
Northwestern Local School District	2,500,000	94.19%	2,354,750
Norway Local School District	8,780,744	92.25%	8,100,236
Rittman Exempted Village School District	7,241,767	97.30%	7,046,239
Tuslaw Local School District	10,666,069	1.29%	137,592
West Holmes Local School District	7,350,000	2.55%	187,425
Wayne Public Library District	5,181,640	76.58%	3,968,100
Total overlapping	<u>127,133,912</u>		<u>88,017,162</u>
Total direct and overlapping debt	<u>\$ 133,478,125</u>		<u>\$ 94,361,375</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

	2015	2014	2013	2012
Assessed Valuation	\$ 2,375,212,530	\$ 2,356,632,130	\$ 2,216,644,050	\$ 2,185,616,280
Bonded Debt Limit (1)	57,880,313	57,415,803	53,916,101	53,140,407
Outstanding Debt:				
General Obligation Bonds	5,344,213	6,024,100	6,688,987	6,746,676
Bond Anticipation Note	4,000,000	-	-	-
Notes Payable	1,000,000	-	-	-
OPWC Loans	236,383	146,797	157,583	168,369
Revenue Bonds-Enterprise	776,000	789,000	802,000	814,000
Bonds and Loans	3,531,200	3,440,201	3,569,869	3,687,437
Total Outstanding Debt	14,887,796	10,400,098	11,218,439	11,416,482
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	-	-	-	-
OPWC Loans	236,383	146,797	157,583	168,369
Revenue Bonds-Enterprise	776,000	789,000	802,000	814,000
Bonds and Loans	3,531,200	3,440,201	3,569,869	3,687,437
Amount Available in Debt Service	1,269,308	668,658	668,658	725,514
Total Exemptions	5,812,891	5,044,656	5,198,110	5,395,320
Net Debt	9,074,905	5,355,442	6,020,329	6,021,162
Voted Debt Margin	48,805,408	52,060,361	47,895,772	47,119,245
Legal Debt Margin as a Percentage of the Debt Limit	84.32%	90.67%	88.83%	88.67%
Bonded Debt Limit (2)	23,752,125	23,566,321	22,166,441	21,856,163
Outstanding Debt:				
General Obligation Bonds	5,344,213	6,024,100	6,688,987	6,746,676
Bond Anticipation Note	4,000,000	-	-	-
Notes Payable	1,000,000	-	-	-
OPWC Loans	236,383	146,797	157,583	168,369
Revenue Bonds-Enterprise	776,000	789,000	802,000	814,000
Improvement (Revenue) Bonds-Enterprise	3,531,200	3,440,201	3,569,869	3,687,437
Total Outstanding Debt	14,887,796	10,400,098	11,218,439	11,416,482
Less Exemptions:				
General Obligation Bonds - Voted	-	-	-	-
OPWC Loans	236,383	146,797	157,583	168,369
Revenue Bonds-Enterprise	776,000	789,000	802,000	814,000
Improvement (Revenue) Bonds-Enterprise	3,531,200	3,440,201	3,569,869	3,687,437
Amount Available in Debt Service	1,269,308	668,658	668,658	725,514
Total Outstanding Debt	5,812,891	5,044,656	5,198,110	5,395,320
Amount of Debt Applicable to Debt Limit	9,074,905	5,355,442	6,020,329	6,021,162
Unvoted Debt Margin	\$ 14,677,220	\$ 18,210,879	\$ 16,146,112	\$ 15,835,001

- (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.

2011	2010	2009	2008	2007	2006
<u>\$ 2,167,654,080</u>	<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>
52,691,352	53,153,053	52,906,674	52,111,413	53,461,043	53,584,479
7,383,343	8,297,000	8,908,000	9,499,000	10,067,500	10,653,500
-	-	-	-	-	-
-	-	-	-	-	-
179,155	189,941	200,727	90,000	95,000	100,000
826,000	837,000	848,000	858,000	868,000	877,000
4,128,307	3,327,084	2,977,037	1,795,800	1,816,100	1,835,800
<u>12,516,805</u>	<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>
-	5,580,000	5,930,000	6,265,000	6,590,000	6,900,000
179,155	189,941	200,727	90,000	95,000	100,000
826,000	837,000	848,000	858,000	868,000	877,000
4,128,307	3,327,084	2,977,037	1,795,800	1,816,100	1,835,800
746,173	746,855	748,393	750,164	751,000	788,953
<u>5,879,635</u>	<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>6,637,170</u>	<u>1,970,145</u>	<u>2,229,607</u>	<u>2,483,836</u>	<u>2,726,500</u>	<u>2,964,547</u>
<u>46,054,182</u>	<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>
87.40%	96.29%	95.79%	95.23%	94.90%	94.47%
21,676,541	21,861,221	21,762,669	21,444,565	21,984,417	22,033,792
7,383,343	8,297,000	8,908,000	9,499,000	10,067,500	10,653,500
-	-	-	-	-	-
-	-	-	-	-	-
179,155	189,941	200,727	90,000	95,000	100,000
826,000	837,000	848,000	858,000	868,000	877,000
4,128,307	3,327,084	2,977,037	1,795,800	1,816,100	1,835,800
<u>12,516,805</u>	<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>
-	5,580,000	5,930,000	6,265,000	6,590,000	6,900,000
179,155	189,941	200,727	90,000	95,000	100,000
826,000	837,000	848,000	858,000	868,000	877,000
4,128,307	3,327,084	2,977,037	1,795,800	1,816,100	1,835,800
746,173	746,855	748,393	750,164	751,000	788,953
<u>5,879,635</u>	<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>6,637,170</u>	<u>1,970,145</u>	<u>2,229,607</u>	<u>2,483,836</u>	<u>2,726,500</u>	<u>2,964,547</u>
<u>\$ 15,039,371</u>	<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>

Wayne County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (000's)(2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2015	115,537	\$ 4,070,642	\$ 35,232	3.8%
2014	115,071	3,906,839	33,952	3.8%
2013	114,848	3,743,453	32,595	5.9%
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%

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

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

Employer	Industry	2015 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	1,800	2.95%
Luk USA	Automotive	1,600	2.62%
College of Wooster	Schools- Universities & College Academic	850	1.39%
Wooster Community Hospital	Medical	800	1.31%
Artiflex	Metal Stamping (Manufacturers)	750	1.23%
Buehlers Fresh Foods	Retail - Grocery	750	1.23%
JLG Industries	Industrial Lifts	600	0.98%
Wooster Brush	Paint Brushes and Rollers	525	0.86%
Gerber Poultry	Poultry Processing Plant	500	0.82%
Ohio State University	Schools- Universities & College Academic	500	0.82%
Total		<u>8,675</u>	<u>14.21%</u>
Total Employment within the County (2)		<u>60,984</u>	

Employer	Industry	2006	
		Number of Employees	Percentage of Total Employment
Wayne County	Government	960	2.33%
Luk Incorporated	Automotive	900	2.18%
College of Wooster	Schools- Universities & College Academic	850	2.06%
J.M. Smucker	Jams, Jellies, Preserves	832	2.02%
Wooster Community Hospital	Medical	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.	Retail - Grocery	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 Economic Development Council

(2) Bureau of Economic Analysis

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

	2015	2014	2013	2012
General Government				
Legislative and Executive				
Commissioners	18.75	18.50	19.50	19.00
Auditor	24.00	27.50	27.00	27.00
Treasurer	4.00	4.25	4.00	4.00
Prosecuting Attorney	29.25	19.50	29.25	25.50
Board of Elections	22.00	18.50	21.00	23.50
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	5.00	3.00	5.00	5.00
Data Processing	2.00	2.00	2.00	2.00
Judicial				
Common Pleas Court	20.25	20.75	20.75	21.75
Probate Court	5.50	5.00	4.00	4.25
Juvenile Court	18.50	19.00	18.50	17.00
Municipal Court	20.75	21.00	21.00	21.50
Clerk of Courts	32.00	32.00	32.50	32.75
Law Library	1.00	0.50	0.50	0.50
Public Safety				
Sheriff	80.25	79.50	77.75	73.75
Probation	2.50	2.50	2.50	2.50
Disaster Services	2.00	2.00	2.00	2.00
Coroner	2.00	2.00	2.00	2.00
Justice Center	16.25	18.50	18.25	17.25
Public Works				
Engineer	46.00	44.50	44.50	43.00
Building Department	6.00	5.50	4.50	4.50
Sewer District	3.00	3.00	3.00	3.00
Wayne County Airport	2.00	0.00	0.00	0.00
Health				
DD	113.00	132.25	138.30	163.25
Dog and Kennel	2.50	0.00	0.00	0.00
Human Services				
Care Center	57.50	62.00	64.50	70.50
Jobs and Family Services	60.00	61.00	60.00	61.00
Children's Services	63.50	63.00	62.50	61.25
Child Support Enforcement Agency	22.25	23.25	22.25	23.00
Veteran Services	12.50	12.00	12.00	12.00
Total	<u>736.50</u>	<u>741.25</u>	<u>756.55</u>	<u>778.75</u>

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

Source: County departmental records.

2011	2010	2009	2008	2007	2006
19.00	19.50	21.00	22.00	35.50	54.00
27.00	29.50	29.50	30.00	30.00	29.50
4.00	5.50	5.50	5.50	5.50	6.00
24.50	25.00	25.50	30.50	29.00	34.00
11.00	9.00	8.50	10.50	8.50	9.00
4.00	4.00	4.25	4.50	5.00	5.00
5.00	5.00	5.00	6.00	6.00	6.00
2.00	2.00	2.00	2.00	1.00	1.00
21.25	22.00	20.50	20.00	13.00	15.00
4.00	4.00	4.00	4.00	3.00	3.00
20.50	20.50	20.50	20.50	21.00	20.00
22.50	21.00	22.00	25.50	23.00	21.00
32.75	34.25	32.75	34.50	38.50	38.00
0.50	0.50	0.50	0.00	1.00	1.00
67.00	66.50	77.50	85.50	97.00	100.00
2.00	2.50	3.50	4.00	3.00	3.00
2.00	2.00	3.00	3.00	3.00	3.00
2.00	2.00	2.00	2.00	1.00	1.00
20.00	21.75	22.25	26.00	33.50	40.00
43.25	44.25	46.00	50.00	50.00	54.50
4.50	5.50	5.00	8.00	7.00	7.00
4.00	5.00	5.50	5.50	5.00	5.00
0.00	0.00	0.00	0.00	0.00	0.00
32.00	33.00	0.00	0.00	0.00	0.00
187.25	190.50	203.75	213.50	193.50	193.50
0.00	0.00	0.00	0.00	0.00	0.00
76.00	73.00	77.25	79.00	98.00	95.00
64.00	65.00	73.00	68.00	68.00	68.00
58.50	60.00	64.00	65.00	63.00	60.00
22.50	28.50	30.50	30.50	30.00	29.00
5.00	12.00	11.00	11.50	9.00	9.50
<u>788.00</u>	<u>813.25</u>	<u>825.75</u>	<u>867.00</u>	<u>881.00</u>	<u>911.00</u>

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

	2015	2014	2013	2012
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	617	642	595	594
Number of meetings	52	56	56	53
Auditor				
Number of non-exempt conveyances	2,402	41	2,271	2,021
Number of exempt conveyances	1,745	91	1,909	1,709
Number of real estate transfers	4,147	3,886	4,180	3,730
Number of county parcels	59,068	58,970	58,953	59,041
Number of personal property returns	0	0	0	10
Number of checks issued	16,265	16,327	16,590	17,921
Treasurer				
Number of parcel billings	117,948	117,912	118,086	117,996
Return on portfolio	93.00	94.00	95.00	93.00
Prosecuting Attorney				
Number of cases - criminal - felony	365	429	691	776
Number of cases - criminal - municipal	1,828	2,129	1,991	1,983
Number of cases - traffic	716	823	1,022	905
Number of cases - civil	956	1,007	988	600
Number of township requests (2)	140	170	165	150
Board of Elections				
Number of registered voters	72,454	73,018	77,698	77,698
Number of voters last general election	31,735	27,297	61,356	30,678
Percentage of register voters that voted	44.00%	37.00%	79.00%	40.00%
Number Voting Machines	438	432	436	431
Recorder				
Number of deeds recorded	4,197	3,911	3,747	3,510
Number of mortgages recorded	3,866	3,557	4,466	4,380
Number of military discharges recorded	113	97	7	4
Buildings and Grounds				
Number of buildings	25	22	23	24
Square footage of buildings	678,724	678,724	690,720	690,720
Data Processing				
Number of users served	117	120	115	115
Central Purchasing				
Number of purchase orders issued	1,799	1,851	1,866	1,919
Judicial				
Common Pleas Court				
Number of civil cases filed	431	622	692	873
Number of criminal cases filed	370	429	405	445
Number of domestic cases filed	385	445	495	467
Probation				
Average daily case load	372	440	455	450
Domestic Relations				
Number of cases filed	385	445	495	467
Number of protective orders	36	71	75	59
Probate Court (1)				
Number of civil cases filed	1,414	1,429	1,469	1,517
Juvenile Court				
Number of adjudged delinquent cases filed	365	342	381	508

2011	2010	2009	2008	2007	2006
626	591	681	635	729	761
55	53	56	53	53	53
1,669	1,660	1,524	1,766	2,552	2,415
1,521	1,460	1,451	1,516	1,669	1,725
3,190	3,120	2,975	3,282	4,221	4,140
59,000	59,009	59,780	59,770	57,381	59,849
19	28	28	183	559	691
18,271	20,006	21,648	24,377	26,552	32,316
118,016	117,952	119,558	120,060	116,000	114,826
94.00	92.00	91.00	91.00	96.00	96.00
416	520	503	478	498	570
1,773	1,710	1,532	1,424	1,984	2,134
854	1,986	860	949	1,070	2,083
580	689	734	2,203	3,205	494
135	130	165	62	275	156
75,486	74,988	73,588	73,217	68,829	70,286
34,121	36,567	34,724	52,276	22,712	38,559
45.00%	48.00%	47.19%	72.20%	33.00%	47.24%
375	375	375	375	375	375
3,228	3,280	2,801	3,167	3,746	3,885
3,539	3,416	3,867	3,806	5,394	6,482
25	21	27	15	21	22
23	23	23	23	23	23
686,880	686,880	686,880	686,880	686,880	686,880
108	110	82	73	96	44
2,044	2,250	2,357	2,779	3,303	3,196
812	917	981	980	944	907
416	531	510	480	465	566
598	531	635	576	612	660
450	460	430	400	394	315
598	531	635	576	612	606
83	88	102	69	73	71
1,447	1,559	1,445	1,560	1,486	1,565
389	408	461	608	756	763

(continued)

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

	2015	2014	2013	2012
Probation				
Average daily case load	73.00	68.40	106.25	N/A
Rehabilitation Center				
Average daily center census	0	0	0	0
Clerk of Courts				
Number of civil cases filed	674	627	692	873
Number of criminal cases filed	370	429	405	445
Law Library				
Law Library Budget	\$ 303,757	\$ 278,184	\$ 213,000	\$ 213,280
Number of volumes in collection	8,240	8,215	8,185	8,135
Number of electronic subscriptions	5	5	6	5
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	109	114	112	117
Prisoners booked	2,498	2,868	3,126	2,990
Prisoners released	2,386	2,881	3,123	3,010
Out of County bed days used	5	3	0	0
Enforcement				
Number of incidents reported	13,125	10,732	10,479	10,167
Number of citations issued	1,885	1,485	1,465	1,544
Number of papers served	2,056	2,285	2,710	3,183
Number of telephone calls	51,107	48,987	48,117	46,914
Number of transport hours	4,871	3,658	3,258	2,210
Number of court security hours	4,162	4,307	4,287	4,294
Disaster Services				
Number of emergency responses	4	9	8	0
Coroner				
Number of cases investigated	110	84	92	70
Number of autopsies performed	15	13	12	5
Number of referrals	223	189	161	132
Public Works				
Engineer				
Miles of roads resurfaced	8	18	26	37
Number of bridges replaced/improved	7	5	6	6
Number of culverts built/replaced/improved	24	34	34	60
Building Department				
Number of permits issued	725	661	582	588
Number of inspections performed	5,438	4,591	4,232	3,897
Sewer District (4)				
Average daily sewage treated	375,000	425,000	374,706	412,367
Number of tap-ins	8	1	2	4
Number of customers	935	930	923	882

2011	2010	2009	2008	2007	2006
74.83	85.25	77.25	92.17	119.92	100.38
0	0	0	37	37	40
812	936	981	1,866	1,114	873
416	531	503	480	499	470
\$ 213,280	\$ 182,282	\$ 198,415	\$ 203,706	\$ 230,737	\$ 237,053
8,112	8,088	9,143	9,143	9,143	9,038
5	5	16	16	18	16
111	110	112	95	103	95
2,938	3,018	3,239	3,470	3,621	3,745
2,941	3,029	3,223	3,488	3,622	3,650
0	0	650	21	63	40
8,624	8,251	10,497	9,680	10,855	10,849
610	431	943	728	1,280	1,934
4,030	5,410	5,082	5,818	5,669	6,328
45,433	20,767	20,211	20,925	22,995	13,043
2,026	1,696	4,419	4,285	2,591	1,335
4,132	4,311	4,293	4,241	4,190	4,190
0	1	0	0	0	0
76	71	66	73	68	76
12	8	7	15	14	25
118	83	64	0	0	0
15	25	6	4	11	17
5	6	9	9	10	9
30	33	25	47	37	49
509	541	593	610	687	1,627
3,762	3,905	4,655	4,845	4,592	3,423
427,000	300,550	306,828	305,000	18,375	15,700
4	7	2	1	5	180
880	870	860	855	853	850

(continued)

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

	2015	2014	2013	2012
Health				
DD				
Number of students enrolled				
Early intervention program	94	93	72	70
Preschool	16	23	34	35
School age	40	52	66	66
Number employed at workshop	N/A	N/A	242	255
Average client count by service type				
N.A.W. Habilitation	N/A	N/A	110	114
N.A. W. Sheltered Employment	N/A	N/A	117	124
N.A. W. Enclave/Supported Employ.	11	5	6	6
Individual Work Placement	46	41	9	11
Human Services				
Jobs and Family Services				
Average client count - food stamps	11,372	11,851	12,683	12,784
Average client count - day care	603	368	382	415
Average client count - WIA	119	115	120	335
Average client count - heating assistance	34	27	38	69
Average client count - job placement	6,977	7,310	9,514	9,106
Children's Services				
Average client count - foster care	127	111	93	89
Average client count - adoption	31	21	20	15
Child Support Enforcement Agency				
Average number of active support orders	6,348	6,498	6,502	6,427
Percentage collected	77.00%	76.50%	75.90%	76.00%
Veteran Services				
Number of clients served	160	182	226	224
Amount of benefits paid to County residents	\$ 224,898	\$ 220,930	\$ 294,282	\$ 280,782
Conservation and Recreation				
Community and Economic Development (3)				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	0	0	0	1
Number of jobs created	0	0	0	3
Number of jobs retained	0	0	0	8
Risk Management				
Number of claims	23	0	0	0

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

(2) Estimated

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

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

(4) 2008 - 2012 numbers are in gallons. 2006 - 2007 are in tons.

N/A - Information not readily available.

Source: County departmental records.

2011	2010	2009	2008	2007	2006
70	86	65	68	66	65
32	34	35	34	32	36
72	75	80	92	84	85
268	304	319	308	324	325
116	129	135	45	53	46
135	158	168	237	212	247
6	6	5	13	42	14
11	11	11	13	17	18
13,077	12,185	9,500	8,119	7,186	6,632
5,436	4,585	5,046	5,502	4,500	5,796
399	341	80	56	60	80
135	280	326	289	314	233
7,090	9,506	9,912	14,616	13,287	13,463
99	83	107	127	120	114
23	20	21	7	21	12
7,054	7,276	7,276	7,368	6,982	6,665
74.50%	70.23%	69.82%	72.01%	74.78%	74.45%
247	266	326	340	270	285
\$ 311,239	\$ 334,127	\$ 419,144	\$ 484,242	\$ 394,367	\$ 460,502
N/A	N/A	N/A	N/A	N/A	N/A
0	0	1	0	1	1
0	0	6	0	0	0
0	0	74	0	6	6
0	0	0	0	0	0

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

	2015	2014	2013	2012
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	2,950	2,950	2,950	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	432	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	29	32	30	28
Probation				
Administrative office space	2,825	2,825	2,825	2,825
Disaster Services				
Number of emergency response vehicles	2	2	2	2

2011	2010	2009	2008	2007	2006
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
4,473 375	4,473 375	4,473 375	4,473 375	4,473 375	4,473 375
3,337	3,337	3,337	3,337	3,337	3,337
615	615	615	615	615	615
472	472	472	472	472	472
132	132	132	132	132	132
140	140	140	140	140	140
4	4	4	4	4	4
1	1	1	1	1	1
3	3	3	3	3	3
3	3	3	3	3	3
7,220	7,220	7,220	7,220	7,220	7,220
CLOSED	CLOSED	CLOSED	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 29	120 29	117 35	117 36	117 36	117 36
2,825	2,825	2,825	2,825	2,825	2,825
2	1	2	2	2	2

(continued)

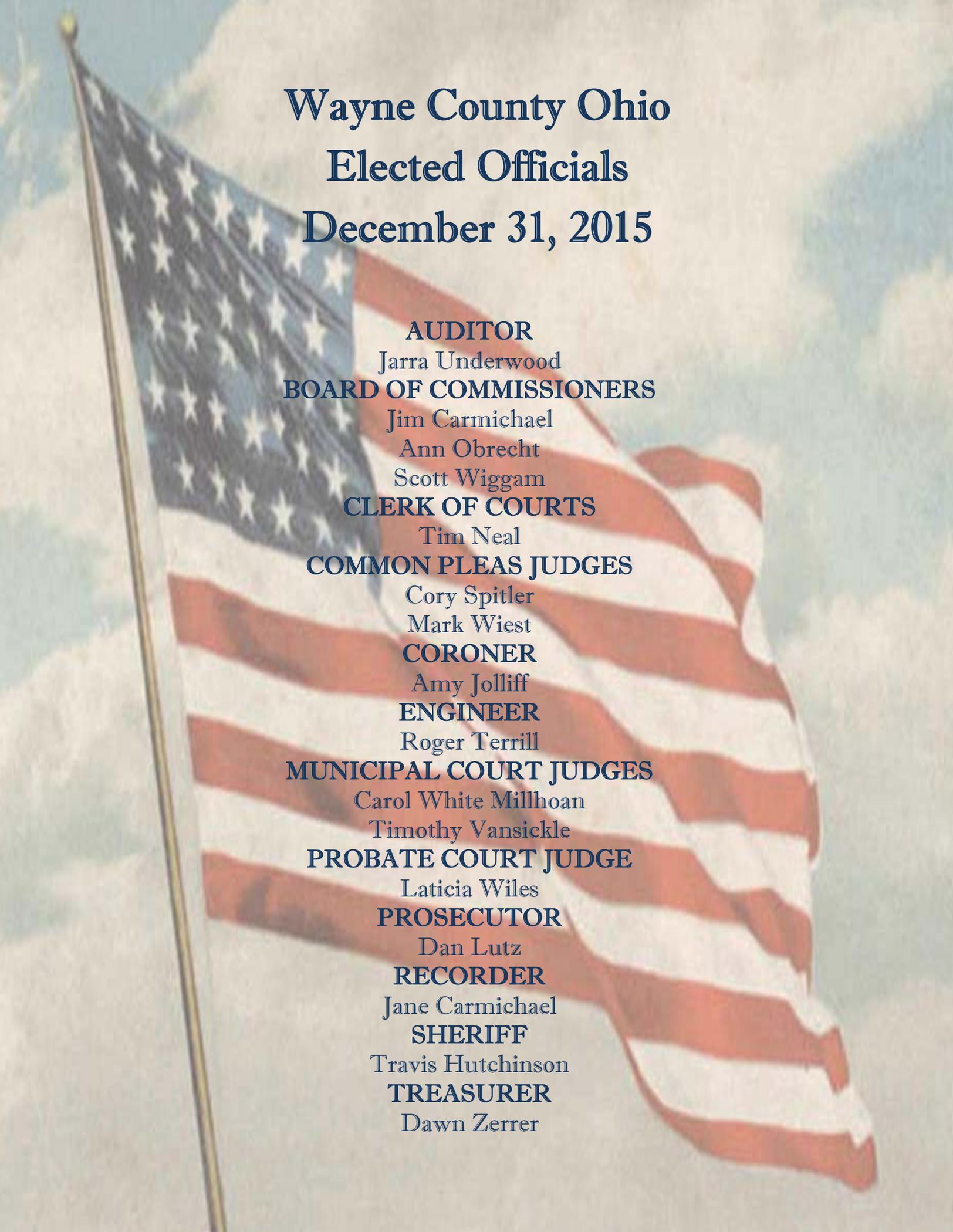
Wayne County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2015	2014	2013	2012
Coroner				
Number of emergency response vehicles	1	1	1	1
Public Works				
Engineer				
Centerline miles of roads	500	500	499	499
Number of bridges	487	487	488	490
Number of culverts-estimated	2,550	2,550	2,500	2,500
Number of traffic signs-estimated	8,000	8,000	8,000	8,000
Number of vehicles	60	60	61	61
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	7	8	8	8
Number of pumping stations	14	12	12	12
Miles of sewer lines	26	23	23	23
Health				
DD				
Number and type of facilities	4	4	4	4
Number of busses	15	23	23	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	2,981	RENTAL
Number of vehicles	1	1	1	2
Veteran Services				
Administrative office space	3,069	3,069	3,069	3,069
Number of vehicles	3	2	2	2

Source:

Auditor's Office
Maintenance Department
Environmental Services
Engineer Department

2011	2010	2009	2008	2007	2006
1	1	1	1	1	1
499	499	501	501	501	501
490	492	492	509	509	509
2,500	2,500	2,500	2,500	2,500	2,500
8,000	8,000	8,000	8,000	8,000	8,000
61	60	60	60	60	60
1,881	1,881	1,881	1,881	1,881	1,881
9	10	9	9	9	9
11	11	7	7	7	7
23	23	21	21	21	21
4	4	4	4	4	4
29	29	30	30	30	30
23,645	23,645	23,645	23,645	23,645	23,645
3	3	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	2	1	1	1	1
3,069	3,069	3,069	3,069	3,069	3,069
2	2	2	2	2	2



Wayne County Ohio
Elected Officials
December 31, 2015

AUDITOR

Jarra Underwood

BOARD OF COMMISSIONERS

Jim Carmichael

Ann Obrecht

Scott Wiggam

CLERK OF COURTS

Tim Neal

COMMON PLEAS JUDGES

Cory Spitler

Mark Wiest

CORONER

Amy Jolliff

ENGINEER

Roger Terrill

MUNICIPAL COURT JUDGES

Carol White Millhoan

Timothy Vansickle

PROBATE COURT JUDGE

Laticia Wiles

PROSECUTOR

Dan Lutz

RECORDER

Jane Carmichael

SHERIFF

Travis Hutchinson

TREASURER

Dawn Zerrer



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 23, 2016