



Dave Yost • Auditor of State



**WAYNE COUNTY**  
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# Dave Yost • Auditor of State

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

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2012, 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 26, 2012. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Nick Amster Sheltered Workshop, Inc., as described in our report on the County's financial statements. The financial statements of 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 opinion 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.

***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 26, 2013



# Dave Yost • Auditor of State

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

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

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

We have audited Wayne County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Wayne County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

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

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

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

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

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

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

In our opinion, Wayne County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

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

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

*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 compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.



**Report on Federal Awards Receipts and Expenditures Schedule Required by OMB Circular A-133**

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component unit and remaining fund information of Wayne County (the County) as of and for the year ended December 31, 2012, 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 26, 2013, wherein we noted the financial statements of Nick Amster Sheltered Workshop, Inc., a component unit were audited by other auditors. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 26, 2013. The accompanying federal awards receipts and expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State

Columbus, Ohio

August 8, 2013

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**WAYNE COUNTY**

**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Loan/Loan Guarantee Receipts	Expenditures	Loan/Loan Guarantee Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b> <i>(Passed through the Ohio Development Services Agency)</i>						
Community Development Block Grants/State's Program	BC111CZ1 BF101CZ1 BF111CZ1	14.228	\$203,680 155,054 254,950		\$203,003 161,628 252,261	
Community Development Block Grants/States Program Loans	N/A			-		\$36,054
Total Community Development Block Grants/State's Program			613,684	-	616,892	36,054
Home Investment Partnerships Program	BC111CZ2	14.239	161,333	-	153,405	441
Total U.S. Department of Housing and Urban Development			<b>775,017</b>	-	<b>770,297</b>	<b>36,495</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b> <i>(Passed through the Ohio Office of Criminal Justice Service)</i>						
Violence Against Women Formula Grants	2010WFVA28913 2011WFVA28913	16.588	17,608 35,870 53,478		- 45,000 45,000	
Total Violence Against Women Formula Grants						
Edward Byrne Memorial Justice Assistance Grant Program	2011-JG-LLE-5830 2010-JG-A01-6445 2011-JG-A01-6445	16.738	9,520 38,076 58,833 106,429		9,520 6,727 83,163 99,410	
Total Edward Byrne Memorial Justice Assistance Grant Program						
<i>(Passed through Ohio Attorney General)</i>						
Crime Victim Assistance	2012VAGENE254 2013VAGENE254 2010VAGENE986 2012VACHAE515 2013VACHAE515	16.575	78,056 10,865 1,729 15,599 1,466 107,715		67,926 16,015 1,729 15,599 4,381 105,650	
Total Crime Victim Assistance						
Total U.S. Department of Justice			<b>267,622</b>		<b>250,060</b>	
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b> <i>(Passed through the Ohio Emergency Management Agency)</i>						
Homeland Security Grant Program	2009-SS-T9-0089 2010-SS-T0-0012	97.067	31,691 16,039 47,730		31,691 7,250 38,941	
Total Homeland Security Programs						
Emergency Management Performance Grants	2010-EP-00-0003 EMW-2011-EP-00003-S01 EMW-2012-EP-00004-S01	97.042	41,955 57,112 19,514 118,581		41,955 42,750 36,131 120,836	
Total Emergency Management Performance Grants						
Total U.S. Department of Homeland Security			<b>166,311</b>		<b>159,777</b>	
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b> <i>(Passed through the Ohio Department of Education)</i>						
Special Education Cluster: Special Education_Grants to States	071191-6B-SF-12 071191-6B-SF-13	84.027	22,543 38,475 61,018		22,543 38,475 61,018	
Total Special Education_Grants to States						
Special Education_Preschool Grants	091191-PGS1-11 091191-PGS1-12	84.173	2,562 7,700 10,262		2,562 7,700 10,262	
Total Special Education_Preschool Grants						
Total Special Education Cluster			71,280		71,280	
Total U.S. Department of Education			<b>71,280</b>		<b>71,280</b>	
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b> <i>(Passed through the Ohio Department of Education)</i>						
National School Lunch Program	071191-LLP4-2012	10.555	14,820		14,820	
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5131/G-1213-11-0131	10.561	387,492		523,641	
<i>(Direct Award)</i>						
Water and Waste Disposal Systems for Rural Communities	NA	10.760	276,639		346,902	
<i>(Direct Award)</i>						
Rural Business Enterprise Grants	RBEG#1, Loan #12(T/A)	10.769	38,416		38,416	
Total U.S. Department of Agriculture			<b>717,367</b>		<b>923,779</b>	

WAYNE COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Loan/Loan Guarantee Receipts	Expenditures	Loan/Loan Guarantee Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>						
Promoting Safe and Stable Families	G-1213-11-0133	93.556	89,816		97,324	
Temporary Assistance for Needy Families	G-1213-11-0131	93.558	1,639,567		1,579,147	
Child Support Enforcement	G-1213-11-0132	93.563	708,655		446,238	
Child Care and Development Block Grant	G-1213-11-0131	93.575	144,970		147,166	
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0133	93.645	50,692		50,692	
Foster Care_Title IV-E	G-1213-11-0133	93.658	1,197,497		1,229,991	
Adoption Assistance	G-1213-11-0133	93.659	380,364		414,628	
Chafee Foster Care Independence Program	G-1213-11-0133	93.674	22,608		20,270	
Children's Health Insurance Program	Not available	93.767	(655)		6,387	
Medical Assistance Program (Passed through the Ohio Department of Job and Family Services)	G-1213-11-0131	93.778	281,433		498,714	
Medical Assistance Program (Passed through the Ohio Department of Developmental Disabilities)	N/A		37,913		37,913	
Total Medical Assistance Program			<u>319,346</u>		<u>536,627</u>	
Social Services Block Grant (Passed through the Ohio Department of Developmental Disabilities)	MR-85	93.667	68,620		51,139	
Social Services Block Grant (Passed through the Ohio Department of Jobs and Family Services)	G-1213-11-0131		293,043		297,251	
Total Social Services Block Grant			<u>361,663</u>		<u>348,390</u>	
Total U.S. Department of Health and Human Services			<u>4,914,523</u>		<u>4,876,860</u>	
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>						
<i>(Passed through the Ohio Department of Public Safety)</i>						
State and Community Highway Safety	HVEO-2012-85-00-00-00285-00	20.600	23,291		20,684	
<i>(Passed through the Ohio Department of Transportation)</i>						
Highway Planning and Construction	82690	20.205	193,005		193,005	
	83697		409,512		409,512	
	83700		5,820		5,820	
	83701		2,347		2,347	
	85064		8,273		8,273	
	85065		9,643		9,643	
	90189		65,202		65,202	
	90518		19,950		19,950	
Total Highway Planning and Construction			<u>713,752</u>		<u>713,752</u>	
<i>(Direct)</i>						
Airport Improvement Program	3-39-0093-1912	20.106	18,826		18,826	
<i>(Passed through the Ohio Emergency Management Agency)</i>						
Interagency Public Sector Training and Planning Grants	HM-HMP-0243-11-01-00	20.703	9,200		9,200	
Total U.S. Department of Transportation			<u>765,069</u>		<u>762,462</u>	
<b>U.S. DEPARTMENT OF LABOR</b>						
<i>(Passed through the Ohio Department of Job and Family Services)</i>						
<i>(Passed through Area 7 Workforce Investment Board)</i>						
Workforce Investment Act Cluster:						
Workforce Investment Act Adult Program	2011-7285-1/2012-7285-1	17.258	168,240		124,659	
Workforce Investment Act Youth Activities	2011-7285-1/2012-7285-1	17.259	130,380		127,918	
Workforce Investment Act Dislocated Worker Formula Grants	2011-7285-1/2012-7285-1	17.278	219,095		236,464	
Total Workforce Investment Act Cluster			<u>517,715</u>		<u>489,041</u>	
ARRA - Workforce Investment Act National Emergency Grants	2011-7285-1	17.277	6,835		2,846	
<i>(Passed through the Ohio Secretary of State)</i>						
Help America Vote Act Requirements Payments	HAVA Title II, 251	90.401	10,879		10,879	
Total U.S. Department of Labor			<u>535,429</u>		<u>502,766</u>	
TOTAL			<u>\$8,212,618</u>	<u>\$0</u>	<u>\$8,317,281</u>	<u>\$36,495</u>

See accompanying Notes to the Federal Awards Receipts and Expenditures Schedule

## WAYNE COUNTY

### NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE FISCAL YEAR ENDED DECEMBER 31, 2012

#### NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

#### NOTE B - SUBRECIPIENTS

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

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

#### NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio 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.

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

Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$269,017
2012 Loan Added	35,000
Loan principal repaid	54,347
Ending loans receivable balance as of December 31, 2012	\$249,670
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$145,731
Administrative costs expended during 2012	\$1,054

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2012, the County estimates \$0 to be uncollectible.

#### NOTE D – FEDERAL HOUSING REVOLVING LOAN

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in February 2007 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2012, housing revolving loan funds amounts to \$19,432.

**WAYNE COUNTY**

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2012  
(Continued)**

**NOTE E – 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.

**NOTE F – COST REPORT SETTLEMENTS**

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA#93.778) in the amount of \$167,999. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Federal Awards Receipts and Expenditures Schedule since the underlying expenses occurred in prior reporting periods.

WAYNE COUNTY  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2012**

**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 control weaknesses 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 internal control weaknesses 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 § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Social Services Block Grant: CFDA # 93.667; Highway Planning and Construction: CFDA # 20.205; Foster Care Title IV-E: CFDA # 93.658; Adoption Assistance: CFDA #93.659
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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*Comprehensive Annual  
Financial Report  
Wayne County, Ohio*



*For the fiscal year end December 31, 2012*



# *Comprehensive Annual Financial Report*

*Of Wayne County, Ohio  
For the year ended December 31, 2012  
Prepared by Auditor's Office  
Jarra Underwood, Auditor  
428 West Liberty Street · Wooster, Ohio 44691*





**Wayne County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2012*

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**Wayne County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2012*

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# *INTRODUCTION*







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

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

June 26, 2013

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, 2012. 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

**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. Wayne County ranks the 15<sup>th</sup> largest county in Ohio by acreage encompassing 555 square miles, and 24<sup>th</sup> largest in population with 114,500 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 interim update was completed in 2011. The next full reappraisal will take place in 2014. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the

Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

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

## **LOCAL ECONOMY**

Wayne County is fortunate to have a diversified economic base consisting of manufacturing including particular strengths in metals, advanced materials and energy industry components, wire products, food processing, health care, paint supplies, automotive parts, fire apparatus, agribusiness, education and research as well as financial business services. The County maintains a delicate balance between industry, commercial retail and agriculture to preserve our rural character and its ambiance. Approximately 81 percent of real estate taxes are currently paid by residential/agricultural owners and 19 percent 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 County's ability to attract businesses.

Wayne County is fortunate to have the Wayne Economic Development Council (WEDC) facilitating the retention and expansion of the existing businesses along with coordinating community and regional resources to generate economic growth. For the seventh consecutive year, Wayne County was named one of the top micropolitan areas in the country for new business growth. Wayne County was the highest ranking micropolitan in Ohio and in the entire Midwest. These rankings are given by Site Selection magazine. This demonstrates that companies find our County a desirable, competitive and high quality of life environment which equates to growing a quality future for our businesses and residents to thrive in.

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 5000 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 and the Wooster Brush Company's main headquarters are located in the County and these companies continue to prosper.

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

Unemployment in Wayne County for 2012 was 6.8%, a decrease from a rate of 7.7% for 2011, lower than the State average of 6.7% and the national average of 7.8%.

2012 was a year of transition for Wayne County as our local economy saw a gradually improving picture, tempered by a cautious approach, with economic uncertainty and tax law changes causing business owners to take a wait and see mode.

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

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

## **MAJOR INITIATIVES**

Very few facility capital improvement projects were undertaken in 2012 by the County.

Batdorf Road/Scenic Heights sewer project, a year long project to remedy a problem of E coli detected in ground water will safeguard the health of the adjoining property owners. This \$2 million project will promote healthy living while providing sound infrastructure.

Dunlap Community Hospital became a subsidiary of Aultman Health Foundation; the new name will be Aultman Orrville Hospital.

Positive growth for Orrville reflected an increase of 500 jobs. Wooster City saw \$34.9 of construction, representing an 80 percent increase over the same figures for 2011.

The economic condition in 2012 had some positive attributes. Residential and agricultural development added \$30 million to the tax base in the County, the total commercial and industrial development exceeded \$60 million. The following companies made initial investments or expanded their operations in 2012.

### ***2012 Expansions***

ATI Beef Handling Facility  
Bransford USA  
Buckeye Container  
Century Link  
Chesterland Productions  
Fast Forming LLC  
G & S Titanium  
GMI  
Inktastic  
JM Smucker  
Just Basic Sports  
Ohio Department of Transportation



Orrville YMCA  
Smith Dairy  
Summit Wood Industries  
Wil-Burt  
Venture Products  
Ventrac

These projects represent a total investment in excess of \$100 million, in addition to creating new jobs in our County.

## **FUTURE PROJECTS**

Cleveland Road Animal Hospital broke ground for a new Veterinary Center, pet hotel, dentistry suite, grooming facility, critical care facility along with a drive through pharmacy.

Green Local School District will focus in constructing a new school building.

Dalton Local School District embarks in a pre-kindergarten through eighth grade building.

OARDC is scheduled to open the Ralph Regula Animal Agrosecurity Research Facility. High level biosecure research will be conducted on this site. This research will further to strengthen the County's agricultural heritage along with our economic productivity in the agricultural arena.

Freedlander's Department Store, a well-known icon in Wayne County will transform into The Merchants Block, a downtown area of mixed commercial space along with luxury custom condos. This will further enhance the revitalization of our largest city and county seat.

## **FINANCIAL INFORMATION**

### ***Budgetary and Internal Control***

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

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

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

### ***Accounting System***

This is the twelfth 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 2012 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 \$437,503 in net position at December 31, 2012. 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 position of \$127,170,899 at December 31, 2012. 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 net assets of \$7,904 at December 31, 2012.

## **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, 2012, by the Auditor of State’s Office. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The Auditor’s report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County’s accounting and budgetary controls.

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



## **Use of the Report**

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

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

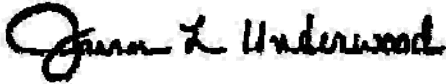
### ***Certificate of Achievement for Excellence in Financial Reporting***

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2011. This was the sixteenth 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 I am very grateful to all of them.

Sincerely,



Jarra L. Underwood  
Wayne County Auditor

**Wayne County, Ohio**  
*Elected Officials Roster*  
*December 31, 2012*

***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***

Mark Clark  
Carol White Millhoan

***Engineer***

Roger Terrill

***Probate Court***

Laticia Wiles

***Prosecutor***

Daniel Lutz

***Recorder***

Jane Carmichael

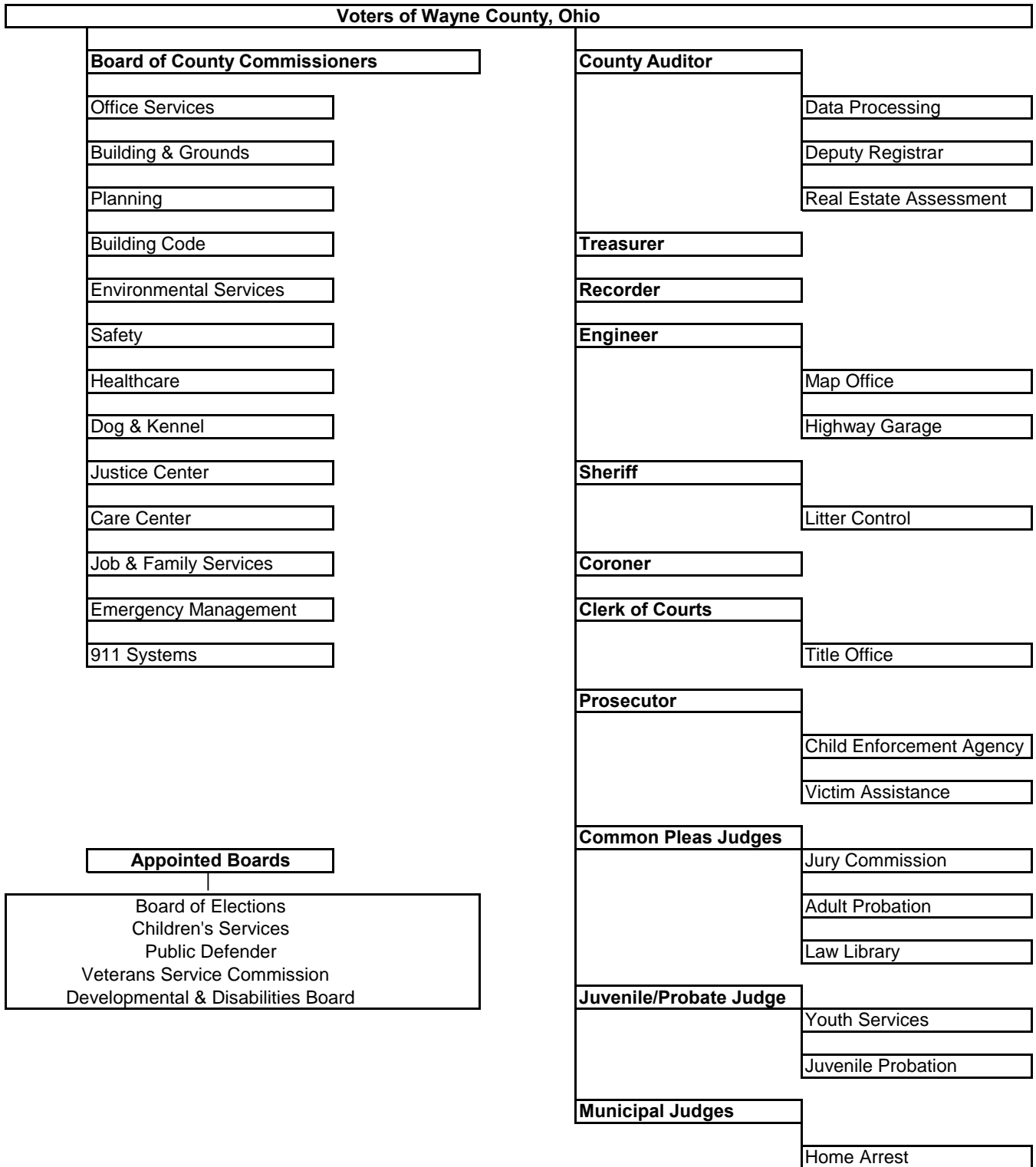
***Sheriff***

Thomas Maurer

***Treasurer***

Dawn Zerrer

**WAYNE COUNTY, OHIO  
ORGANIZATION CHART  
DECEMBER 31, 2012**



# 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, 2011

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



*Christopher P. Mouill*

President

*Jeffrey R. Emer*

Executive Director

# *Financials*







# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County), as of and for the year ended December 31, 2012, 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 Nick Amster Sheltered Workshop, Inc, which represents .3 percent, 3 percent, and 23 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit and the remaining fund information. 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 Nick Amster Sheltered Workshop, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of 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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, County Board of Developmental Disabilities, Job and Family Services, Wayne County Care Center and Children Services Board Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.



The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules 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, and other additional procedures 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 26, 2013, 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.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 26, 2013

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**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012

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, 2012. 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 2012 are as follows:

- The total net position of the County increased \$1,040,990. Net position of governmental activities decreased \$95,577 which represents a .1% decrease over 2011. Net position of business-type activities increased \$1,136,567 or 12.6% from 2011.
- General revenues accounted for \$27,767,684 or 42.6% of total governmental activities revenue. Program specific revenues accounted for \$37,461,227 or 57.4% of total governmental activities revenue.
- Governmental activities capital assets decreased \$2,437,686. Business-type activities capital assets decreased \$267,902.
- The County had \$65,324,488 in expenses related to governmental activities; \$37,461,227 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$27,767,684 were not sufficient enough to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$21,722,708 in 2012, and expenditures of \$20,539,792 in 2012.
- The County board of developmental disabilities (DD) special revenue fund, the County's second largest major fund, had revenues of \$11,921,423 in 2012, a decrease of \$193,891 or 1.6% from 2011 revenues. The expenditures totaled \$12,635,763 in 2012, an increase of \$40,456 or .3% from 2011 expenditures.
- In the general fund, the actual revenues came in \$683,322 higher than they were originally budgeted, and actual expenditures were \$954,382 lower than the amount in the original budget.

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

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

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012

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

**Reporting the County as a Whole**

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

The statement of net position and the statement of activities answer the question, "How did we do financially during 2012?" These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

***Fund Financial Statements***

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

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012

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

***Governmental Funds***

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

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

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

***Proprietary Funds***

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

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**

***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 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 38-74 of this report.

**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 2012 compared to 2011.

Table 1 - Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2012	2011	2012	2011	2012	2011
<b>Assets</b>						
Current and Other Assets	\$ 61,992,159	\$ 61,524,364	\$ 1,494,254	\$ 787,821	\$ 63,486,413	\$ 62,312,185
Capital Assets, Net	82,344,140	84,781,826	13,308,990	13,576,892	95,653,130	98,358,718
Total Assets	<u>144,336,299</u>	<u>146,306,190</u>	<u>14,803,244</u>	<u>14,364,713</u>	<u>159,139,543</u>	<u>160,670,903</u>
<b>Liabilities</b>						
Other Liabilities	18,748,531	19,697,352	86,907	331,647	18,835,438	20,028,999
Long-Term Liabilities:						
Due Within One Year	1,389,992	1,492,701	120,254	146,818	1,510,246	1,639,519
Due In More Than One Year	8,626,928	9,449,712	4,430,026	4,856,758	13,056,954	14,306,470
Total Liabilities	<u>28,765,451</u>	<u>30,639,765</u>	<u>4,637,187</u>	<u>5,335,223</u>	<u>33,402,638</u>	<u>35,974,988</u>
<b>Net position</b>						
Net Investment in Capital Assets	75,132,996	76,893,619	8,807,553	8,622,585	83,940,549	85,516,204
Restricted	32,549,199	32,148,993	-	-	32,549,199	32,148,993
Unrestricted	7,888,653	6,623,813	1,358,504	406,905	9,247,157	7,030,718
Total Net Position	<u>\$ 115,570,848</u>	<u>\$ 115,666,425</u>	<u>\$ 10,166,057</u>	<u>\$ 9,029,490</u>	<u>\$ 125,736,905</u>	<u>\$ 124,695,915</u>

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2012, the County's assets exceeded liabilities by \$125,736,905. This amounts to \$115,570,848 in governmental activities and \$10,166,057 in business-type activities.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net position. At year-end, capital assets represented 60.1% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Net investment of capital assets was \$83,940,549 at December 31, 2012. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2012, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

A portion of the County's government-wide net position, \$32,549,199 or 25.9%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net position of \$9,247,157 may be used to meet the government's ongoing obligations to citizens and creditors.

Table 2 on the following page shows the changes in net position for governmental activities and business-type activities for 2012 compared to 2011.

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**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**

Table 2 - Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2012	2011	2012	2011	2012	2011
<b>Revenues:</b>						
Program Revenues:						
Charges for Services and Sales	\$ 12,314,934	\$ 12,857,278	\$ 824,741	\$ 802,327	\$ 13,139,675	\$ 13,659,605
Operating Grants, Contributions, and Interest	23,531,980	21,703,825	458,057	1,199,607	23,990,037	22,903,432
Capital Grants and Contributions	1,614,313	1,228,109	947,898	-	2,562,211	1,228,109
General Revenues:						
Property Taxes	14,343,062	13,603,560	-	-	14,343,062	13,603,560
Sales Tax	10,558,479	10,113,622	-	-	10,558,479	10,113,622
Grants and Entitlements	1,978,274	2,193,033	-	-	1,978,274	2,193,033
Investment Earnings	331,106	424,329	-	-	331,106	424,329
Miscellaneous	556,763	306,161	25,104	384	581,867	306,545
Total Revenues	65,228,911	62,429,917	2,255,800	2,002,318	67,484,711	64,432,235
<b>Program Expenses:</b>						
General Government:						
Legislative and Executive	8,103,918	8,176,389	-	-	8,103,918	8,176,389
Judicial	5,869,841	5,856,573	-	-	5,869,841	5,856,573
Public Safety	10,159,616	10,539,336	-	-	10,159,616	10,539,336
Public Works	9,372,804	8,613,555	-	-	9,372,804	8,613,555
Health	632,277	570,737	-	-	632,277	570,737
Human Services	29,699,471	31,266,388	-	-	29,699,471	31,266,388
Conservation and Recreation	-	122,473	-	-	-	122,473
Economic Development	1,243,707	1,229,400	-	-	1,243,707	1,229,400
Urban Development and Housing	6,280	4,023	-	-	6,280	4,023
Interest and Fiscal Charges	236,574	307,831	-	-	236,574	307,831
Refunding Bond Issuance Costs	-	106,160	-	-	-	106,160
Sanitary Sewer District	-	-	1,119,233	1,334,289	1,119,233	1,334,289
Total Expenses	65,324,488	66,792,865	1,119,233	1,334,289	66,443,721	68,127,154
Change in Net Position	\$ (95,577)	\$ (4,362,948)	\$ 1,136,567	\$ 668,029	\$ 1,040,990	\$ (3,694,919)

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**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012

**Governmental Activities**

Governmental net position reported an overall decrease of \$95,577 in 2012. Although there are several non-operating factors that causes net position to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall decrease in net position of under .1%.

Sales tax revenues increased \$444,857, or 4.4%; operating grants increased \$1,828,155 or 8.4% due to an increase in state and federal funding; capital grants increased \$386,204 or 31.4% due to an increase in funds for capital improvement projects.

Human services, which includes supporting the operations of the Wayne County care center, County board of DD, job and family services, bureau of support, and the children services board, accounts for \$29,699,471 of expenses, or 45.5% of total governmental expenses of the County. These expenses were funded by \$19,244,655 in program revenues in 2012, compared to \$19,590,068 in 2011.

General government expenses composed of legislative and executive and judicial programs totaled \$13,973,759 or 21.4% of total governmental expenses. General government expenses were covered by \$6,022,714 in program revenues in 2012 as compared to \$5,807,175 in 2011.

The state and federal government contributed to the County revenues in the amount of \$23,531,980 in operating grants, contributions and interest, and \$1,614,313 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$15,020,615 or 59.7% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$27,767,684, and amounted to 42.6% of total revenues. These revenues primarily consist of property and sales tax revenue of \$24,901,541, or 89.7% of total general revenues in 2012.

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 2012 compared to 2011. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**

Table 3 - Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2012	2011	2012	2011
<b>Program Expenses:</b>				
General Government:				
Legislative and Executive	\$ 8,103,918	\$ 8,176,389	\$ 3,968,305	\$ 4,167,102
Judicial	5,869,841	5,856,573	3,982,740	4,058,685
Public Safety	10,159,616	10,539,336	7,317,847	7,543,359
Public Works	9,372,804	8,613,555	1,576,074	1,992,049
Health	632,277	570,737	334,600	286,094
Human Services	29,699,471	31,266,388	10,454,816	11,676,320
Conservation and Recreation	-	122,473	-	(42,666)
Economic Development	1,243,707	1,229,400	(13,975)	904,696
Urban Redevelopment and Housing	6,280	4,023	6,280	4,023
Interest and Fiscal Charges	236,574	307,831	236,574	307,831
Refunding Bond Issuance Costs	-	106,160	-	106,160
	<u>\$ 65,324,488</u>	<u>\$ 66,792,865</u>	<u>\$ 27,863,261</u>	<u>\$ 31,003,653</u>

Overall net costs of services decreased \$3,140,392 or 10.1%.

The dependence upon general revenues for governmental activities is apparent, with 42.7% and 46.4% of expenses supported through taxes and other general revenues during 2012 and 2011, respectively.

**Business-Type Activities**

The sanitary sewer district is the County's only business-type activity. This program had total revenues of \$2,255,800 and expenses of \$1,119,233 for fiscal year 2012. The business type activities net position balance increased \$1,136,567 as compared to the ending 2011 net position balance. The primary factor increasing net position was from the recognition of federal grant revenue used to fund sewer construction projects and revenue recognition related to a new special assessment.

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

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

**Governmental Funds**

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

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012

The County's governmental funds (as presented on the balance sheet on pages 20-21) reported a total fund balance of \$37,388,632, which is \$279,289 less than last year's balance of \$37,667,921, or a .7% decrease. Some of the most significant changes in fund balances occurred within the County's major funds.

The general fund balance decreased in 2012 by \$120,020, or 1.5%, as compared to 2011. The County anticipates further cuts in revenue by the state in 2013.

The motor vehicle and gas tax fund reported a decrease in fund balance of \$768,972, or 28.2% as compared to 2011. 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 \$714,712, or 9.7% as compared to 2011. The change in revenue was a decrease in state and federal funding.

The job and family services fund reported an increase in fund balance of \$201,045, or 37% as compared to 2011. This increase was a result of timing of drawdowns of state funding as compared to expenditure of funds.

The Wayne County care center reported an increase in fund balance of \$429,717, or 9.2% as compared to 2011. The total revenue increased from 2011 to 2012, and the Care Center was able to control spending while still delivering quality care to its residents to achieve the increase in fund balance.

The children services board fund reported an increase in fund balance of \$351,312 or 5.3% as compared to 2011. There were no individually significant events that lead to this overall increase.

***Budgeting Highlights - General Fund***

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

Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues as compared to the original budgeted amount did not increase or decrease during the year. Actual revenues exceeded final budgeted amounts by \$683,322, with the largest excess reported within permissive sales tax and intergovernmental.

The final budget for expenditures exceeded final costs by \$1,379,611. 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.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**

***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 2012, the County had \$95,653,130 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$82,344,140 was reported in governmental activities and \$13,308,990 was reported in business-type activities. Table 4 shows 2012 balances compared to 2011 amounts:

Table 4 - Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Land	\$ 5,763,226	\$ 5,751,019	\$ 648,082	\$ 648,082	\$ 6,411,308	\$ 6,399,101
Construction in Progress	276,261	30,763	-	1,845,307	276,261	1,876,070
Buildings and Improvements	43,738,279	43,751,279	8,271,396	6,999,324	52,009,675	50,750,603
Equipment	13,727,411	13,813,779	196,465	214,555	13,923,876	14,028,334
Infrastructure	95,393,249	93,888,246	-	-	95,393,249	93,888,246
Sewer Mains	-	-	6,778,801	6,149,623	6,778,801	6,149,623
Less: Accumulated						
Depreciation	(76,554,286)	(72,453,260)	(2,585,754)	(2,279,999)	(79,140,040)	(74,733,259)
Total	<u>\$ 82,344,140</u>	<u>\$ 84,781,826</u>	<u>\$ 13,308,990</u>	<u>\$ 13,576,892</u>	<u>\$ 95,653,130</u>	<u>\$ 98,358,718</u>

The most significant changes to capital assets, other than the recognition of depreciation expense during the year, occurred from the capitalization of assets related to improvements of the County's infrastructure, more specifically the roads and bridges within the County, the increase in business-type activities was the completion of the Batdorf Road sewer lines and a new pump station. See Note 10 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**

**Debt Administration**

At December 31, 2012, the County had \$7,042,775 (net) in general obligation bonds, \$252,183 in OPWC loans, \$2,519,000 in sanitary sewer revenue and improvement bonds, \$534,730 in a USDA loan, \$205,000 refunding bond, and \$1,158,893 in OWDA loans. Of this total, \$757,036 is due within one year and \$10,955,545 is due in more than one year. See Note 11 to the basic financial statements for more detail on the long term debt of governmental and business-type activities. Table 5 summarizes the bonds and loans outstanding as of December 31:

Table 5 - Outstanding Long-Term Debt at December 31

	Governmental Activities		Business-Type Activities	
	2012	2011	2012	2011
<u>General Obligation Bonds</u>				
1991 Human Service Building	\$ -	\$ 45,000	\$ -	\$ -
1992 Human Service Building	-	16,000	-	-
2011 Refunding Bond	7,240,000	7,865,000	-	-
Premium on Refunding Bond	98,874	108,761	-	-
Loss on Refunding Bond	(296,099)	(325,709)	-	-
<u>Other Obligations</u>				
OPWC Loan	168,369	179,155	83,814	-
OWDA Loan	-	-	1,158,893	1,208,407
2004 Sewer System Revenue	-	-	814,000	826,000
2004 Sanitary Sewer Improvement Bonds	-	-	1,705,000	1,728,900
2011 Refunding Bond	-	-	205,000	225,000
USDA Loan	-	-	534,730	966,000
Total	<u>\$7,211,144</u>	<u>\$7,888,207</u>	<u>\$4,501,437</u>	<u>\$4,954,307</u>

**Contacting the County's Financial Management**

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

## Basic Financial Statements

**Wayne County, Ohio**  
*Statement of Net Position*  
*December 31, 2012*  
*Component Unit: June 30, 2012*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 36,789,213	\$ 764,149	\$ 37,553,362	\$ -
Cash and Investments:				
With Fiscal Agents	86,541	-	86,541	-
In Segregated Accounts	92,208	-	92,208	32,487
Investments:				
In Segregated Accounts	-	-	-	288,225
With Fiscal Agents	-	-	-	1,000
Receivables:				
Taxes	14,160,823	-	14,160,823	-
Accounts	622,012	95,590	717,602	40,880
Sales Tax	2,518,462	-	2,518,462	-
Accrued Interest	35,244	-	35,244	-
Due from Other Governments	6,420,991	86,262	6,507,253	-
Materials and Supplies Inventory	257,553	-	257,553	5,917
Special Assessment Receivable	-	543,454	543,454	-
Loans Receivable	249,669	-	249,669	-
Prepaid Items	759,443	4,799	764,242	1,797
Nondepreciable Capital Assets	6,039,487	648,082	6,687,569	-
Depreciable Capital Assets (Net)	76,304,653	12,660,908	88,965,561	4,265
<i>Total Assets</i>	<u>144,336,299</u>	<u>14,803,244</u>	<u>159,139,543</u>	<u>374,571</u>
<b>Liabilities</b>				
Accounts Payable	938,089	39,484	977,573	41,559
Contracts Payable	428,756	-	428,756	-
Accrued Wages and Benefits	985,477	4,991	990,468	18,591
Matured Compensated Absences Payable	115,813	-	115,813	-
Accrued Interest Payable	17,106	39,568	56,674	-
Due to Other Governments	801,095	2,864	803,959	-
Claims Payable	980,728	-	980,728	-
Unearned Revenue	523,322	-	523,322	-
Deferred Revenue	13,925,315	-	13,925,315	7,125
Deposits Held and Due to Others	32,830	-	32,830	-
Line of Credit	-	-	-	37,700
Long Term Liabilities:				
Due Within One Year	1,389,992	120,254	1,510,246	-
Due In More Than One Year	8,626,928	4,430,026	13,056,954	-
<i>Total Liabilities</i>	<u>28,765,451</u>	<u>4,637,187</u>	<u>33,402,638</u>	<u>104,975</u>
<b>Net Position</b>				
Net Investment in Capital Assets	75,132,996	8,807,553	83,940,549	4,265
Restricted for:				
Capital Projects	1,984,041	-	1,984,041	-
Debt Service	725,514	-	725,514	-
Public Works Projects	3,483,348	-	3,483,348	-
Human Services Programs	19,927,354	-	19,927,354	-
Community Development Projects	681,648	-	681,648	-
Other Purposes	5,747,294	-	5,747,294	-
Unrestricted	7,888,653	1,358,504	9,247,157	265,331
<i>Total Net Position</i>	<u>\$ 115,570,848</u>	<u>\$ 10,166,057</u>	<u>\$ 125,736,905</u>	<u>\$ 269,596</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Activities*

*For the Year Ended December 31, 2012*

*Component Unit: For the Fiscal Year Ended June 30, 2012*

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$ 8,103,918	\$ 4,135,613	\$ -	\$ -
Judicial	5,869,841	1,640,448	246,653	-
Public Safety	10,159,616	1,903,794	937,975	-
Public Works	9,372,804	166,042	6,016,375	1,614,313
Health	632,277	244,997	52,680	-
Human Services	29,699,471	4,224,040	15,020,615	-
Conservation and Recreation	-	-	-	-
Economic Development and Assistance	1,243,707	-	1,257,682	-
Urban Redevelopment and Housing	6,280	-	-	-
Debt service:				
Interest and Fiscal Charges	236,574	-	-	-
<i>Total Governmental Activities</i>	<u>65,324,488</u>	<u>12,314,934</u>	<u>23,531,980</u>	<u>1,614,313</u>
<b>Business-Type Activities</b>				
Sewer District	1,119,233	824,741	458,057	947,898
<i>Total Business-Type Activities</i>	<u>1,119,233</u>	<u>824,741</u>	<u>458,057</u>	<u>947,898</u>
<i>Total - Primary Government</i>	<u>\$ 66,443,721</u>	<u>\$ 13,139,675</u>	<u>\$ 23,990,037</u>	<u>\$ 2,562,211</u>
<b>Component Units</b>				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 5,943,478</u>	<u>\$ 613,765</u>	<u>\$ 5,310,941</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

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements.



Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total	Component Unit
\$ (3,968,305)	\$ -	\$ (3,968,305)	\$ -
(3,982,740)	-	(3,982,740)	-
(7,317,847)	-	(7,317,847)	-
(1,576,074)	-	(1,576,074)	-
(334,600)	-	(334,600)	-
(10,454,816)	-	(10,454,816)	-
-	-	-	-
13,975	-	13,975	-
(6,280)	-	(6,280)	-
<u>(236,574)</u>	<u>-</u>	<u>(236,574)</u>	<u>-</u>
<u>(27,863,261)</u>	<u>-</u>	<u>(27,863,261)</u>	<u>-</u>
-	1,111,463	1,111,463	-
-	1,111,463	1,111,463	-
<u>(27,863,261)</u>	<u>1,111,463</u>	<u>(26,751,798)</u>	<u>-</u>
-	-	-	(18,772)
3,870,172	-	3,870,172	-
5,972,655	-	5,972,655	-
3,190,063	-	3,190,063	-
1,310,172	-	1,310,172	-
10,558,479	-	10,558,479	-
1,978,274	-	1,978,274	-
331,106	-	331,106	3,207
556,763	25,104	581,867	19,814
<u>27,767,684</u>	<u>25,104</u>	<u>27,792,788</u>	<u>23,021</u>
(95,577)	1,136,567	1,040,990	4,249
<u>115,666,425</u>	<u>9,029,490</u>	<u>124,695,915</u>	<u>265,347</u>
<u>\$ 115,570,848</u>	<u>\$ 10,166,057</u>	<u>\$ 125,736,905</u>	<u>\$ 269,596</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio  
Balance Sheet  
Governmental Funds  
December 31, 2012

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 6,261,065	\$ 1,141,758	\$ 6,406,604	\$ 983,759
Cash and Investments:				
In Segregated Accounts	66,828	-	-	-
With Fiscal Agents	-	-	86,541	-
Receivables:				
Taxes	3,788,172	-	5,929,085	-
Accounts	95,945	23,634	11,147	1,696
Sales Tax	2,426,254	92,208	-	-
Accrued Interest	35,206	-	10	-
Due from Other Funds	20,051	-	-	2,698
Due from Other Governments	1,239,540	2,727,501	836,642	11,675
Materials and Supplies Inventory	92,405	66,461	65,635	8,694
Loans Receivable	-	-	-	-
Prepaid Items	398,962	125	312,781	4,425
<i>Total Assets</i>	<u>\$ 14,424,428</u>	<u>\$ 4,051,687</u>	<u>\$ 13,648,445</u>	<u>\$ 1,012,947</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 215,446	\$ 51,712	\$ 85,367	\$ 98,198
Contracts Payable	22,339	85,913	-	-
Accrued Wages and Benefits	358,987	73,737	216,451	71,571
Matured Compensated Absences Payable	62,071	7,182	30,668	-
Due to Other Governments	272,172	43,470	141,687	83,685
Due to Other Funds	3,898	1,382	4,820	15,472
Deferred Revenue	5,711,075	1,835,195	6,539,246	-
Deposits Held and Due to Others	32,830	-	-	-
<i>Total Liabilities</i>	<u>6,678,818</u>	<u>2,098,591</u>	<u>7,018,239</u>	<u>268,926</u>
<b>Fund Balances</b>				
Nonspendable	622,685	66,586	378,416	13,119
Restricted	3,284	1,886,510	6,251,790	730,902
Committed	994,380	-	-	-
Assigned	2,577,304	-	-	-
Unassigned	3,547,957	-	-	-
<i>Total Fund Balances</i>	<u>7,745,610</u>	<u>1,953,096</u>	<u>6,630,206</u>	<u>744,021</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 14,424,428</u>	<u>\$ 4,051,687</u>	<u>\$ 13,648,445</u>	<u>\$ 1,012,947</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 5,061,396	\$ 6,854,320	\$ 8,420,043	\$ 35,128,945
-	10,343	15,037	92,208
-	-	-	86,541
1,288,020	3,155,546	-	14,160,823
74,408	-	93,029	299,859
-	-	-	2,518,462
-	15	13	35,244
-	18,045	11,382	52,176
259,777	681,032	645,922	6,402,089
11,159	2,939	10,260	257,553
-	-	249,669	249,669
-	28,101	15,049	759,443
<u>\$ 6,694,760</u>	<u>\$ 10,750,341</u>	<u>\$ 9,460,404</u>	<u>\$ 60,043,012</u>

\$ 86,556	\$ 201,075	\$ 180,463	\$ 918,817
-	-	320,504	428,756
79,160	92,747	88,550	981,203
1,312	-	14,580	115,813
44,557	52,705	144,308	782,584
-	8,294	18,310	52,176
1,402,409	3,456,740	397,536	19,342,201
-	-	-	32,830
<u>1,613,994</u>	<u>3,811,561</u>	<u>1,164,251</u>	<u>22,654,380</u>

11,159	31,040	25,309	1,148,314
5,069,607	6,907,740	6,481,561	27,331,394
-	-	776,696	1,771,076
-	-	1,188,075	3,765,379
-	-	(175,488)	3,372,469
<u>5,080,766</u>	<u>6,938,780</u>	<u>8,296,153</u>	<u>37,388,632</u>
<u>\$ 6,694,760</u>	<u>\$ 10,750,341</u>	<u>\$ 9,460,404</u>	<u>\$ 60,043,012</u>

See accompanying notes to the basic financial statements.

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**Wayne County, Ohio**

*Reconciliation of Total Governmental Fund Balances to*

*Net Position of Governmental Activities*

*December 31, 2012*

<b>Total Governmental Fund Balances</b>		\$	37,388,632
<b><i>Amounts reported for governmental activities in the statement of net position are different because:</i></b>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			82,344,140
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:			
Property taxes	\$	502,759	
Sales taxes		901,273	
Due from other governments		3,566,875	
Grants		445,979	
Total			5,416,886
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.			437,503
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.			(17,106)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:			
General obligation bonds		(7,240,000)	
Bond premium		(98,874)	
Refunding loss		296,099	
OPWC Loans		(168,369)	
Compensated absences *		(2,788,063)	
Total			(9,999,207)
<b>Net Position of Governmental Activities</b>		\$	<u>115,570,848</u>

*\*Excludes \$17,713 within the Internal Service Fund*

**Wayne County, Ohio**

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

*Governmental Funds*

*For the Year Ended December 31, 2012*

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,794,765	\$ -	\$ 5,853,726	\$ -
Permissive Sales Taxes	9,358,877	1,226,033	-	-
Charges for Services	4,352,516	45,956	62,441	-
Licenses and Permits	146,518	-	-	-
Fines and Forfeitures	346,393	68,923	-	-
Intergovernmental	2,516,912	5,896,061	5,908,560	4,252,572
Special Assessments	-	-	-	-
Interest	331,113	-	102	-
Rent	120,391	-	-	-
Contributions and Donations	-	30,362	-	-
Other	755,223	18,633	96,594	357,048
<i>Total Revenues</i>	<u>21,722,708</u>	<u>7,285,968</u>	<u>11,921,423</u>	<u>4,609,620</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,976,039	-	-	-
Judicial	4,854,740	-	-	-
Public Safety	7,958,328	-	-	-
Public Works	107,290	7,796,628	-	-
Health	299,207	-	-	-
Human Services	822,790	-	12,635,763	4,662,143
Economic Development and Assistance	521,398	-	-	-
Capital Outlay	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>20,539,792</u>	<u>7,796,628</u>	<u>12,635,763</u>	<u>4,662,143</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>1,182,916</u>	<u>(510,660)</u>	<u>(714,340)</u>	<u>(52,523)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Assets	4,514	-	-	-
Transfers In	100,000	-	-	257,977
Transfers Out	(1,397,977)	(264,228)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,293,463)</u>	<u>(264,228)</u>	<u>-</u>	<u>257,977</u>
<i>Net Change in Fund Balance</i>	(110,547)	(774,888)	(714,340)	205,454
<i>Fund Balance Beginning of Year</i>	7,865,630	2,722,068	7,344,918	542,976
<i>Increase (Decrease) In Consumable Inventory</i>	(9,473)	5,916	(372)	(4,409)
<i>Fund Balance End of Year</i>	<u>\$ 7,745,610</u>	<u>\$ 1,953,096</u>	<u>\$ 6,630,206</u>	<u>\$ 744,021</u>

See accompanying notes to the financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 1,285,043	\$ 3,127,223	\$ -	\$ 14,060,757
-	-	-	10,584,910
2,949,041	555,726	2,683,891	10,649,571
-	-	226,175	372,693
-	-	959,005	1,374,321
181,658	3,432,395	4,575,550	26,763,708
-	-	2,173	2,173
-	172	8,916	340,303
-	-	68,174	188,565
-	22,639	-	53,001
193,582	-	109,203	1,530,283
<u>4,609,324</u>	<u>7,138,155</u>	<u>8,633,087</u>	<u>65,920,285</u>
-	-	1,608,036	7,584,075
-	-	577,773	5,432,513
-	-	1,877,913	9,836,241
-	-	84,874	7,988,792
-	-	340,795	640,002
4,182,732	6,784,216	1,308,628	30,396,272
-	-	718,683	1,240,081
-	-	2,155,474	2,155,474
-	-	7,019	7,019
-	-	696,786	696,786
-	-	222,554	222,554
<u>4,182,732</u>	<u>6,784,216</u>	<u>9,598,535</u>	<u>66,199,809</u>
<u>426,592</u>	<u>353,939</u>	<u>(965,448)</u>	<u>(279,524)</u>
-	-	-	4,514
-	-	1,388,533	1,746,510
-	-	(84,305)	(1,746,510)
-	-	<u>1,304,228</u>	<u>4,514</u>
426,592	353,939	338,780	(275,010)
4,651,049	6,587,468	7,953,812	37,667,921
3,125	(2,627)	3,561	(4,279)
<u>\$ 5,080,766</u>	<u>\$ 6,938,780</u>	<u>\$ 8,296,153</u>	<u>\$ 37,388,632</u>

See accompanying notes to the 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, 2012*

**Net Change in Fund Balances - Total Governmental Funds** \$ (275,010)

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

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

Capital Asset Additions	\$ 2,348,337	
Current Year Depreciation	(4,786,023)	(2,437,686)

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

Property and Sales Taxes	255,875	
Due From Other Governments	186,256	
Grants	136,639	578,770

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

(4,279)

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	
Bond issuance costs	(29,610)	(19,723)

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

Decrease in general obligation bonds payable	686,000	
Decrease in compensated absences*	249,578	
Decrease in OPWC loans	10,786	
Decrease in accrued interest payable	5,703	952,067

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

1,110,284

**Change in Net Position of Governmental Activities** \$ (95,577)

*\*Excludes \$1,148 net change within the Internal Service Fund*



**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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,749,000	\$ 3,749,000	\$ 3,794,765	\$ 45,765
Permissive Sales Taxes	8,840,000	8,840,000	9,307,746	467,746
Charges for Services	3,649,429	3,649,429	3,550,312	(99,117)
Licenses and Permits	89,000	89,000	146,518	57,518
Fines and Forfeitures	315,000	315,000	347,810	32,810
Intergovernmental	2,406,290	2,406,290	2,740,538	334,248
Interest	350,000	350,000	343,113	(6,887)
Rent	115,000	115,000	123,958	8,958
Other	847,894	847,894	690,175	(157,719)
<i>Total Revenues</i>	<u>20,361,613</u>	<u>20,361,613</u>	<u>21,044,935</u>	<u>683,322</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,514,672	6,796,868	6,034,954	761,914
Judicial	4,881,600	5,064,751	4,870,841	193,910
Public Safety	8,225,991	8,140,894	7,882,681	258,213
Public Works	114,210	113,780	108,065	5,715
Health	286,458	331,867	329,416	2,451
Human Services	996,109	996,109	844,201	151,908
Economic Development and Assistance	528,526	528,526	523,026	5,500
<i>Total Expenditures</i>	<u>21,547,566</u>	<u>21,972,795</u>	<u>20,593,184</u>	<u>1,379,611</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,185,953)</u>	<u>(1,611,182)</u>	<u>451,751</u>	<u>2,062,933</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Assets	8,000	8,000	4,514	(3,486)
Transfers In	100,000	100,000	56,320	(43,680)
Transfers Out	(1,441,498)	(1,476,269)	(1,297,977)	178,292
<i>Total Other Financing Sources (Uses)</i>	<u>(1,333,498)</u>	<u>(1,368,269)</u>	<u>(1,237,143)</u>	<u>131,126</u>
<i>Net Change in Fund Balance</i>	<u>(2,519,451)</u>	<u>(2,979,451)</u>	<u>(785,392)</u>	<u>2,194,059</u>
<i>Fund Balance Beginning of Year</i>	3,833,107	3,833,107	3,833,107	-
Prior Year Encumbrances Appropriated	746,343	746,343	746,343	-
<i>Fund Balance End of Year</i>	<u>\$ 2,059,999</u>	<u>\$ 1,599,999</u>	<u>\$ 3,794,058</u>	<u>\$ 2,194,059</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Taxes	\$ 1,225,000	\$ 1,225,000	\$ 1,229,294	\$ 4,294
Charges for Services	30,000	30,000	27,973	(2,027)
Fines and Forfeitures	59,500	59,500	69,938	10,438
Intergovernmental	5,850,000	5,758,285	5,897,475	139,190
Contributions and Donations	-	-	30,362	30,362
Other	70,500	70,500	20,225	(50,275)
<i>Total Revenues</i>	<u>7,235,000</u>	<u>7,143,285</u>	<u>7,275,267</u>	<u>131,982</u>
<b>Expenditures</b>				
Current:				
Public Works	8,898,037	8,826,322	8,381,719	444,603
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,663,037)	(1,683,037)	(1,106,452)	576,585
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(285,000)	(265,000)	(264,228)	772
<i>Net Change in Fund Balance</i>	(1,948,037)	(1,948,037)	(1,370,680)	577,357
<i>Fund Balance Beginning of Year</i>	913,487	913,487	913,487	-
Prior Year Encumbrances Appropriated	1,034,550	1,034,550	1,034,550	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 577,357</u>	<u>\$ 577,357</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

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

Budget (Non-GAAP Basis) and Actual

County Board of DD Fund

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,500,000	\$ 5,500,000	\$ 5,853,726	\$ 353,726
Charges for Services	63,000	63,000	62,377	(623)
Intergovernmental	5,087,853	5,076,751	6,026,429	949,678
Interest	-	-	90	90
Other	60,000	60,000	104,270	44,270
<i>Total Revenues</i>	<u>10,710,853</u>	<u>10,699,751</u>	<u>12,046,892</u>	<u>1,347,141</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>16,231,365</u>	<u>16,220,262</u>	<u>13,359,588</u>	<u>2,860,674</u>
<i>Net Change in Fund Balance</i>	(5,520,512)	(5,520,511)	(1,312,696)	4,207,815
<i>Fund Balance Beginning of Year</i>	6,892,924	6,892,924	6,892,924	-
Prior Year Encumbrances Appropriated	338,032	338,032	338,032	-
<i>Fund Balance End of Year</i>	<u>\$ 1,710,444</u>	<u>\$ 1,710,445</u>	<u>\$ 5,918,260</u>	<u>\$ 4,207,815</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 5,869,000	\$ 4,240,479	\$ 4,240,479	\$ -
Other	533,228	389,614	356,068	(33,546)
<i>Total Revenues</i>	<u>6,402,228</u>	<u>4,630,093</u>	<u>4,596,547</u>	<u>(33,546)</u>
<b>Expenditures</b>				
Current:				
Human Services	6,860,999	5,655,765	5,572,708	83,057
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(458,771)	(1,025,672)	(976,161)	49,511
<b>Other Financing Sources (Uses)</b>				
Transfers In	216,464	216,464	257,977	41,513
Transfers Out	(17,979)	(79)	-	79
<i>Total Other Financing Sources (Uses)</i>	<u>198,485</u>	<u>216,385</u>	<u>257,977</u>	<u>41,592</u>
<i>Net Change in Fund Balance</i>	(260,286)	(809,287)	(718,184)	91,103
<i>Fund Balance Beginning of Year</i>	203,725	203,725	203,725	-
Prior Year Encumbrances Appropriated	606,561	606,561	606,561	-
<i>Fund Balance End of Year</i>	<u>\$ 550,000</u>	<u>\$ 999</u>	<u>\$ 92,102</u>	<u>\$ 91,103</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,152,000	\$ 1,152,000	\$ 1,285,043	\$ 133,043
Charges for Services	2,755,000	2,755,000	3,056,204	301,204
Intergovernmental	244,600	244,600	181,658	(62,942)
Other	112,000	112,000	222,482	110,482
<i>Total Revenues</i>	<u>4,263,600</u>	<u>4,263,600</u>	<u>4,745,387</u>	<u>481,787</u>
<b>Expenditures</b>				
Current:				
Human Services	4,711,305	4,848,305	4,576,122	272,183
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(447,705)	(584,705)	169,265	753,970
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(377,837)	(240,837)	-	240,837
<i>Net Change in Fund Balance</i>	(825,542)	(825,542)	169,265	994,807
<i>Fund Balance Beginning of Year</i>	4,424,655	4,424,655	4,424,655	-
Prior Year Encumbrances Appropriated	200,887	200,887	200,887	-
<i>Fund Balance End of Year</i>	<u>\$ 3,800,000</u>	<u>\$ 3,800,000</u>	<u>\$ 4,794,807</u>	<u>\$ 994,807</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,280,767	\$ 3,280,767	\$ 3,127,223	\$ (153,544)
Charges for Services	498,000	498,000	561,531	63,531
Intergovernmental	3,000,694	2,636,885	2,818,975	182,090
Contributions and Donations	20,000	20,000	22,639	2,639
Interest	-	-	147	147
Other	35,000	35,000	11,149	(23,851)
<i>Total Revenues</i>	<u>6,834,461</u>	<u>6,470,652</u>	<u>6,541,664</u>	<u>71,012</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>7,786,616</u>	<u>7,477,975</u>	<u>7,224,468</u>	<u>253,507</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(952,155)	(1,007,323)	(682,804)	324,519
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(88,906)</u>	<u>(88,906)</u>	-	<u>88,906</u>
<i>Net Change in Fund Balance</i>	(1,041,061)	(1,096,229)	(682,804)	413,425
<i>Fund Balance Beginning of Year</i>	6,556,712	6,556,712	6,556,712	-
Prior Year Encumbrances Appropriated	335,928	335,928	335,928	-
<i>Fund Balance End of Year</i>	<u>\$ 5,851,579</u>	<u>\$ 5,796,411</u>	<u>\$ 6,209,836</u>	<u>\$ 413,425</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2012*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity- Internal Service Funds
<b>Assets</b>		
<i>Current Assets</i>		
Equity in Pooled Cash and Investments	\$ 764,149	\$ 1,660,268
Receivables:		
Accounts	95,590	322,153
Special Assessments	17,949	-
Due from Other Governments	86,262	18,902
Prepaid Items	4,799	-
<i>Total Current Assets</i>	<u>968,749</u>	<u>2,001,323</u>
<i>Noncurrent Assets</i>		
Special Assessments Receivable	525,505	-
Nondepreciable Capital Assets	648,082	-
Depreciable Capital Assets (Net)	12,660,908	-
<i>Total Noncurrent Assets</i>	<u>13,834,495</u>	<u>-</u>
<i>Total Assets</i>	<u>14,803,244</u>	<u>2,001,323</u>
<b>Liabilities</b>		
<i>Current Liabilities</i>		
Accounts Payable	39,484	19,272
Accrued Wages and Benefits	4,991	4,274
Accrued Interest Payable	39,568	-
Due to Other Governments	2,864	18,511
Unearned Revenue	-	523,322
Claims Payable	-	980,728
Compensated Absences Payable	14,005	-
Improvement Bonds Payable	25,100	-
Refunding Bond Payable	20,000	-
OWDA Loans Payable	44,851	-
OPWC Loans Payable	4,298	-
Revenue Bonds Payable	12,000	-
<i>Total Current Liabilities</i>	<u>207,161</u>	<u>1,546,107</u>
<i>Long-Term Liabilities</i>		
Compensated Absences Payable - net of current portion	34,838	17,713
Improvement Bonds Payable - net of current portion	1,679,900	-
Refunding Bond Payable - net of current portion	185,000	-
OWDA Loans Payable - net of current portion	1,114,042	-
OPWC Loans Payable - net of current portion	79,516	-
USDA Loan Payable - net of current portion	534,730	-
Revenue Bonds Payable- net of current portion	802,000	-
<i>Total Long-Term Liabilities</i>	<u>4,430,026</u>	<u>17,713</u>
<i>Total Liabilities</i>	<u>4,637,187</u>	<u>1,563,820</u>
<b>Net Position</b>		
Net Investment in Capital Assets	8,807,553	-
Unrestricted	1,358,504	437,503
<i>Total Net Position</i>	<u>\$ 10,166,057</u>	<u>\$ 437,503</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, 2012*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity - Internal Service Funds
<b>Operating Revenues</b>		
Charges for Services	\$ 824,741	\$ 10,224,477
Other	25,104	58,888
<i>Total Operating Revenues</i>	<u>849,845</u>	<u>10,283,365</u>
<b>Operating Expenses</b>		
Personal Services	165,130	161,751
Contractual Services	439,175	1,077,332
Materials and Supplies	14,469	-
Claims	-	7,891,468
Depreciation	343,998	-
Other	53,712	62,265
<i>Total Operating Expenses</i>	<u>1,016,484</u>	<u>9,192,816</u>
<i>Operating Income (Loss)</i>	(166,639)	1,090,549
<b>Non-operating Revenues (Expenses)</b>		
Special Assessments - Capital	947,898	-
Other Non-operating Revenue	-	19,735
Intergovernmental	458,057	-
Interest and Fiscal Charges	(102,749)	-
<i>Total Non-operating Revenues (Expenses)</i>	<u>1,303,206</u>	<u>19,735</u>
<i>Change in Net Position</i>	1,136,567	1,110,284
<i>Net Position Beginning of Year</i>	9,029,490	(672,781)
<i>Net Position End of Year</i>	<u>\$ 10,166,057</u>	<u>\$ 437,503</u>

See accompanying notes to the basic financial statements.



**Wayne County, Ohio***Statement of Cash Flows**Proprietary Funds**For the Year Ended December 31, 2012*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity - Internal Service Funds
<b>Cash Flows From Operating Activities</b>		
Cash received from sales/service charges	\$ 854,067	\$ 9,817,198
Cash received from other operating revenue	25,104	529,218
Cash payments for personal services	(169,768)	(159,316)
Cash payments for contractual services	(458,014)	(1,059,173)
Cash payments for materials and supplies	(14,469)	-
Cash payments for claims	-	(8,325,850)
Cash payments for other expenses	(57,383)	(71,657)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>179,537</u>	<u>730,420</u>
<b>Cash Flows From Noncapital Financing Activities</b>		
Cash received from other non-operating revenues	371,795	63,978
<i>Net Cash Provided By Noncapital Activities</i>	<u>371,795</u>	<u>63,978</u>
<b>Cash Flows From Capital and Related Financing Activities</b>		
Cash received from special assessments	404,444	-
Proceeds from OWDA Loans	85,963	-
Acquisition of capital assets	(259,401)	-
Principal payments for debt retirement	(538,833)	-
Interest Paid on Debt	(142,261)	-
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(450,088)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	101,244	794,398
<i>Cash and Investments at Beginning of Year</i>	662,905	865,870
<i>Cash and Investments at End of Year</i>	<u>\$ 764,149</u>	<u>\$ 1,660,268</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities</b>		
Operating Income (Loss)	(166,639)	1,090,549
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By Operating Activities:		
Depreciation	343,998	-
(Increase) Decrease in Assets		
Accounts Receivable	27,141	(254,769)
Due From Other Funds	2,185	-
Due From Other Governments	-	3,386
Prepaid Expenses	(4,799)	5,917
Increase (Decrease) in Liabilities		
Accounts Payable	(12,141)	722
Accrued Wages and Benefits	(1,099)	83
Compensated Absences Payable	(426)	1,148
Due to Other Governments	(8,683)	3,332
Claims Payable	-	(131,964)
Unearned Revenue	-	12,016
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 179,537</u>	<u>\$ 730,420</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2012*

	<u>Private Purpose Trusts</u>	<u>Agency</u>
<b>Assets</b>		
Equity in Pooled Cash and Investments	\$ 7,904	\$ 11,691,500
Cash and Investments in Segregated Accounts	-	1,174,458
Receivables:		
Taxes	-	110,788,949
Accounts	-	1,137
Sales Taxes	-	37,534
Accrued Interest	-	2
Due From Other Governments	-	3,477,319
<i>Total Assets</i>	<u>7,904</u>	<u>\$ 127,170,899</u>
<b>Liabilities</b>		
Due to Other Governments	-	\$ 126,182,643
Undistributed Monies	-	988,256
<i>Total Liabilities</i>	<u>-</u>	<u>\$ 127,170,899</u>
<b>Net Position</b>		
Held In Trust For Other Purposes	<u>\$ 7,904</u>	
<i>Total Net Position</i>	<u>\$ 7,904</u>	

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2012*

	Private Purpose Trusts
	<u>                    </u>
<b>Additions</b>	
Interest	\$ 23
	<u>                    </u>
<i>Total Deductions</i>	<u>                    </u>
	-
<i>Change in Net Position</i>	23
<i>Net Position Beginning of Year</i>	7,881
<i>Net Position End of Year</i>	<u>\$ 7,904</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**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**

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

***DISCRETELY PRESENTED COMPONENT UNIT***

*Nick Amster Sheltered Workshop, Inc. (“Workshop”)* - The Workshop is a legally separate, nonprofit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Wayne County Board of Developmental Disabilities (DD), provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of DD provides the Workshop staff, salaries, transportation, equipment (except what is used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop’s sole purpose of providing assistance to developmentally disabled adults of the County, the Workshop is reflected as a component unit of the County. The Workshop’s financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *“Financial Statements for Not-for-Profit Organizations.”* The most recent separately issued accrual basis financial statements (for the years ended June 30, 2012 and 2011) 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 2012, the County contributed \$961,380 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 2012, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

*Multi-County Community Mental Health District (“District”)* - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, eight appointees of the Wayne County Commissioners, and two appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2012 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

**JOINTLY GOVERNED ORGANIZATIONS**

*Stark Regional Community Corrections Center (“S.R.C.C.C.”)* - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. For 2012 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 2012 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 2012, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**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 2012.

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

*Wayne Metropolitan Housing Authority (“Authority”)* – The Authority was created to assist low-income families and individuals with safe, decent and affordable housing opportunities as they strive to improve the quality of their lives. The Authority is made up of five Authority Commissioners who are appointed by judges, the County Commissioners, and two appointments by the Mayor of the City of Wooster. The Authority hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Authority nor is the Authority financially dependent on the County. The Authority serves as its own budgeting, taxing, and debt issuing authority. The Authority did not receive funding from the County in 2012.

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

**EXCLUDED OTHER GOVERNMENTS**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

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

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

**B. Basis of Presentation**

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

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

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

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



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**C. Fund Accounting**

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

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

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

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

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

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

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

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

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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

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

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

#### **D. Measurement Focus**

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and liabilities associated with the operation of these funds are included on the statement of 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, 2012*

**E. Basis of Accounting**

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 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/Unearned Revenue** - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance 2013 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

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

Unearned revenue reported on the statement of fund net position represents early payments received for self insurance funding related to 2013.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**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 2012. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

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

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

**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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

During the year 2012, investments were limited to federal agency securities, a municipal security, certificates of deposit, corporate bonds, and investments in the State Asset Treasury Reserve of Ohio (STAROhio) and a program referred to as CDARS, which are fully insured by the FDIC.

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

The County has invested funds in STAROhio during the year 2012. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities and Exchange Commission (SEC) as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2012.

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 2012 amounted to \$331,113, which includes \$280,446 assigned from other County funds.

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

Of the equity in pooled cash and investments reported in the general fund, \$131,318 is held as unclaimed funds, not available as of December 31, 2012 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**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 \$5,000, 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 process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements. Depreciation is computed using the straight-line method over the following useful lives:

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

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

**J. Compensated Absences**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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, 2012 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, 2012, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

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

A County employee with at least 25 years of service as a non-bargaining 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.

An employee must have at least 10 years of service with Wayne County, Ohio. Reemployed retirees will have as their service date for calculation of the ten years of service the Wayne County as the first date of employment with the County after their retirement.

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.

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, 2012*

**K. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2012, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

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

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

**M. Interfund Transactions**

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

**N. Fund Balance**

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

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

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



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

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

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

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

## **O. Operating Revenues and Expenses**

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

## **P. Net Position**

Net position represents the difference between assets and liabilities. 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 public safety and 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**Q. Estimates**

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

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

For the year ended December 31, 2012, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 60, “Accounting and Financial Reporting for Service Concession Arrangements”, GASB Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements”, GASB Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position”, and GASB Statement No. 64, “Derivative Instruments: Application of Hedge Accounting Termination Provisions – an Amendment of GASB Statement No. 53.”

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. The implementation of GASB Statement No. 60 did not have an effect on the financial statements of the County.

GASB Statement No. 62 incorporated into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements. The implementation of GASB Statement No. 62 did not have an effect on the financial statements of the County.

GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. It also amends the net asset reporting requirements of GASB Statement No. 34 by incorporating deferred outflows and inflows into the definitions and renaming the residual measure as net position, rather than net assets.

GASB Statement No. 64 clarifies the circumstances in which a hedge accounting should continue when a swap counterparty, or a swap counterparty's credit support provider, is replaced. The implementation of GASB Statement No. 64 did not have an effect on the financial statements of the County.

**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.

**Wayne County, Ohio**  
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For the Year Ended December 31, 2012

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

	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	Total
<b>Nonspendable for:</b>								
Inventory	\$ 92,405	\$ 66,461	\$ 65,635	\$ 8,694	\$ 11,159	\$ 2,939	\$ 10,260	\$ 257,553
Prepays	398,962	125	312,781	4,425	-	28,101	15,049	759,443
Unclaimed Monies	131,318	-	-	-	-	-	-	131,318
<b>Total Nonspendable</b>	<b>622,685</b>	<b>66,586</b>	<b>378,416</b>	<b>13,119</b>	<b>11,159</b>	<b>31,040</b>	<b>25,309</b>	<b>1,148,314</b>
<b>Restricted for:</b>								
Public Safety Projects	-	-	-	-	-	-	1,451,830	1,451,830
Public Works	-	1,886,510	-	-	-	-	-	1,886,510
Human Services Programs	-	-	6,251,790	730,902	5,069,607	6,907,740	769,957	19,729,996
Health Services	-	-	-	-	-	-	358,079	358,079
Department of DD-Capital Improvement	-	-	-	-	-	-	90,176	90,176
Care Center-Capital Improvement	-	-	-	-	-	-	811,899	811,899
Real Estate Assessment	-	-	-	-	-	-	1,346,980	1,346,980
Court Computerization	-	-	-	-	-	-	353,724	353,724
Other Purposes	3,284	-	-	-	-	-	1,298,916	1,302,200
<b>Total Restricted</b>	<b>3,284</b>	<b>1,886,510</b>	<b>6,251,790</b>	<b>730,902</b>	<b>5,069,607</b>	<b>6,907,740</b>	<b>6,481,561</b>	<b>27,331,394</b>
<b>Committed to:</b>								
Debt Service	-	-	-	-	-	-	725,514	725,514
Landfill	400,000	-	-	-	-	-	-	400,000
Other Purposes	594,380	-	-	-	-	-	21,005	615,385
Capital Projects	-	-	-	-	-	-	30,177	30,177
<b>Total Committed</b>	<b>994,380</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>776,696</b>	<b>1,771,076</b>
<b>Assigned for:</b>								
<b>Encumbrances:</b>								
Legislative And Executive	486,953	-	-	-	-	-	-	486,953
Judicial	32,000	-	-	-	-	-	-	32,000
Public Safety	55,537	-	-	-	-	-	-	55,537
Public Works	458	-	-	-	-	-	-	458
Health	11,545	-	-	-	-	-	-	11,545
Human Services	19,690	-	-	-	-	-	-	19,690
Economic Development	1,628	-	-	-	-	-	-	1,628
Other Purposes	75,435	-	-	-	-	-	-	75,435
County Building Construction	-	-	-	-	-	-	1,188,075	1,188,075
Subsequent Year Appropriations	1,894,058	-	-	-	-	-	-	1,894,058
<b>Total Assigned</b>	<b>2,577,304</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,188,075</b>	<b>3,765,379</b>
<b>Unassigned</b>	<b>3,547,957</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(175,488)</b>	<b>3,372,469</b>
<b>Total Fund Balance</b>	<b>\$ 7,745,610</b>	<b>\$ 1,953,096</b>	<b>\$ 6,630,206</b>	<b>\$ 744,021</b>	<b>\$ 5,080,766</b>	<b>\$ 6,938,780</b>	<b>\$ 8,296,153</b>	<b>\$ 37,388,632</b>

**Wayne County, Ohio**  
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**NOTE 5 - DEPOSITS AND INVESTMENTS**

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

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

Inactive deposits are public deposits that the Commissioners have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank, Federal Home Loan Mortgage (FHLM) Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and any other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAROhio);

**Wayne County, Ohio**  
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7. Certain bankers acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the purchase date in any amount not to exceed 25% of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

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

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer, or qualified trustee if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

According to State law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2012, 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, 2012 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$86,541 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and investments and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

**Wayne County, Ohio**  
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At year-end, the carrying amount (including “cash with fiscal agent”) of the County’s deposits was \$25,062,745. Based on the criteria described in GASB Statement No. 40, “*Deposits and Investment Risk Disclosures*”, as of December 31, 2012, \$9,645,099 of the County’s bank balance of \$25,686,850 was exposed to custodial risk as discussed above, while \$16,041,751 was covered by Federal Deposit Insurance Corporation (FDIC).

Deposits in interest bearing accounts are insured by FDIC up to a coverage limit of \$250,000 per financial institution through December 31, 2012. Insurance on deposits in non-interest bearing accounts is unlimited through December 31, 2012. The County has both interest bearing and non-interest bearing accounts.

Beginning January 1, 2013, non-interest bearing accounts will no longer be insured separately from the County’s other accounts at the same financial institution. Instead, non-interest bearing and interest bearing accounts will collectively be insured up to a coverage limit of \$250,000, at each separate financial institution.

**B. Investments**

As of December 31, 2012 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 (4-7)	Percentage of Total
AAAm**	STAROhio	\$ 8,238,823	\$ 8,238,823	\$ -	\$ -	32.25%
N/A	Money Markets	10,983,580	10,983,580	-	-	43.00%
N/A	Municipal Security	1,300,000	1,300,000	-	-	5.09%
N/A	General Electric Cap Corp	1,013,135	-	1,013,135	-	3.97%
N/A	Treasury Note	1,005,310	1,005,310	-	-	3.94%
AAA	FFCB	3,002,380	-	-	3,002,380	11.75%
		<u>\$ 25,543,228</u>	<u>\$ 21,527,713</u>	<u>\$ 1,013,135</u>	<u>\$ 3,002,380</u>	<u>100.00%</u>

\*\*Rated by Standard and Poor's

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

STAROhio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAROhio to maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAROhio as of June 30, 2012 is 53 days.

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

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

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

**NOTE 6 - INTERFUND TRANSACTIONS**

**A. Interfund transfers**

Interfund transfers for the year ended December 31, 2012, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers Out				
Transfers In	General Fund	Motor Vehicle and Gas Tax	Other Governmental	Total
General fund	\$ 100,000	\$ -	\$ -	\$ 100,000
Job and family services	257,977	-	-	257,977
Other governmental funds	1,040,000	264,228	84,305	1,388,533
	\$ 1,397,977	\$ 264,228	\$ 84,305	\$ 1,746,510

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

**B. Interfund balances**

Due from/to other funds consisted of the following at December 31, 2012, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds						Totals
	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Children Services Board	Other Governmental Funds	
General Fund	\$ -	\$ -	\$ -	\$ 5,472	\$ 8,294	\$ 6,285	\$ 20,051
Job and Family Services	2,698	-	-	-	-	-	2,698
Children Services Board	1,200	-	4,820	-	-	12,025	18,045
Other Governmental Funds	-	1,382	-	10,000	-	-	11,382
	\$ 3,898	\$ 1,382	\$ 4,820	\$ 15,472	\$ 8,294	\$ 18,310	\$ 52,176

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

**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2012 for real and public utility property taxes represents collections of the 2011 taxes.

2012 real property taxes were levied after October 1, 2012 on the assessed value as of January 1, 2012, the lien date. Assessed values are established by State law at 35% of appraised market value. 2012 real property taxes are collected in and intended to finance 2013.

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. 2012 public utility property taxes which became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 with real property taxes.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phased out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in calendar year 2009, and the tax on telephone and telecommunications property was eliminated in calendar year 2010. The tax was phased out by reducing the assessment rate on the property each year. The bill replaced the revenue lost by the County due to the phasing out of the tax. In calendar years 2006-2010, the County was fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements are being phased out. On June 30, 2011, House Bill No. 153 was signed into law, which further reduced the amounts of these reimbursements.

The full tax rate for all County operations for the year ended December 31, 2012, was \$9.25 per \$1,000 of assessed valuation. The assessed values of real property upon which 2012 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$2,103,857,360
Public Utilities - Real	81,758,920
Total Assessed Value	\$2,185,616,280

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.

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



**Wayne County, Ohio**  
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The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts its portion of the taxes collected. Property taxes receivable represents real property taxes, public utility real and tangible personal property taxes, and outstanding delinquencies which became measurable as of December 31, 2012, and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2012 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2012 consisted of taxes, accounts, intergovernmental grants and entitlements (“Due from other governments”), accrued interest and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the financial statements follows:

<b>Governmental Activities:</b>	
Local government	\$ 606,507
Homestead and rollback	966,852
Gasoline and excise tax	1,111,636
Motor vehicle and gas tax	1,609,556
Tangible tax loss reimbursement	110,918
Casino	265,388
<u>Other grants, subsidies and reimbursements:</u>	
General Fund	99,238
Motor Vehicle And Gas Tax	6,309
County Board Of DD	359,327
Job And Family Services	11,675
Wayne County Care Center	169,379
Children Services Board	439,382
Bureau Of Support	92,878
CDBG	100,650
Solid Waste District Litter Grant	1,000
Pilot Probation Grant	126,276
CHIP Program	121,312
Victim Witness Assistance	75,697
Home Arrest Grant	48,869
VOCA Grant	16,131
Department Of Justice Special Grant	8,789
VAWA Investigative Enhancement Grant	18,260
Hazardous Materials	9,200
Felony Delinquent Care And Custody	14,949
County Building Construction	11,911
Internal service fund - Healthcare 2012 refund	18,902
Total	<u><u>\$ 6,420,991</u></u>

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

**NOTE 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>
Care center land	\$ 222,419	\$ -	\$ 222,419
Administration building	284,772	185,379	99,393
McClure building	65,010	19,572	45,438
County courthouse	536,114	219,039	317,075
Corning building	209,693	83,169	126,524
Total	<u>\$ 1,318,008</u>	<u>\$ 507,159</u>	<u>\$ 810,849</u>

**NOTE 10 - CAPITAL ASSETS**

Capital assets for governmental activities for the year ended December 31, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets, not being depreciated:				
Land	\$ 5,751,019	\$ 12,207	\$ -	\$ 5,763,226
Construction in progress	30,763	245,498	-	276,261
Total capital assets, not being depreciated:	<u>5,781,782</u>	<u>257,705</u>	<u>-</u>	<u>6,039,487</u>
Capital assets, being depreciated:				
Building and improvements	43,751,279	-	(13,000)	43,738,279
Equipment	13,813,779	585,629	(671,997)	13,727,411
Infrastructure	93,888,246	1,505,003	-	95,393,249
Total capital assets, being depreciated:	<u>151,453,304</u>	<u>2,090,632</u>	<u>(684,997)</u>	<u>152,858,939</u>
Less: accumulated depreciation				
Building and improvements	(21,246,299)	(999,302)	13,000	(22,232,601)
Equipment	(11,005,169)	(753,757)	671,997	(11,086,929)
Infrastructure	(40,201,792)	(3,032,964)	-	(43,234,756)
Total accumulated depreciation	<u>(72,453,260)</u>	<u>(4,786,023)</u>	<u>684,997</u>	<u>(76,554,286)</u>
Total capital assets being depreciated, net	<u>79,000,044</u>	<u>(2,695,391)</u>	<u>-</u>	<u>76,304,653</u>
Governmental activities capital assets, net	<u>\$ 84,781,826</u>	<u>\$ (2,437,686)</u>	<u>\$ -</u>	<u>\$ 82,344,140</u>

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

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 383,683
Judicial	348,200
Public Safety	351,580
Public Works	3,373,086
Health	2,130
Human Services	<u>327,344</u>
Total Depreciation Expense	<u><u>\$ 4,786,023</u></u>

Capital assets for business-type activities for the year ended December 31, 2012, was as follows:

<b>Business-Type Activities</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 648,082	\$ -	\$ -	\$ 648,082
Construction in progress	<u>1,845,307</u>	<u>55,944</u>	<u>(1,901,251)</u>	<u>-</u>
Total capital assets, not being depreciated:	2,493,389	55,944	(1,901,251)	648,082
Capital assets, being depreciated:				
Building and improvements	6,999,324	1,272,072	-	8,271,396
Equipment	214,555	20,153	(38,243)	196,465
Sewer mains	<u>6,149,623</u>	<u>629,178</u>	<u>-</u>	<u>6,778,801</u>
Total capital assets, being depreciated:	13,363,502	1,921,403	(38,243)	15,246,662
Less: accumulated depreciation				
Building and improvements	(1,108,331)	(237,615)	-	(1,345,946)
Equipment	(192,421)	(18,391)	38,243	(172,569)
Sewer mains	<u>(979,247)</u>	<u>(87,992)</u>	<u>-</u>	<u>(1,067,239)</u>
Total accumulated depreciation	<u>(2,279,999)</u>	<u>(343,998)</u>	<u>38,243</u>	<u>(2,585,754)</u>
Total capital assets being depreciated, net	<u>11,083,503</u>	<u>1,577,405</u>	<u>-</u>	<u>12,660,908</u>
Business-type activities capital assets, net	<u><u>\$ 13,576,892</u></u>	<u><u>\$ 1,633,349</u></u>	<u><u>\$ (1,901,251)</u></u>	<u><u>\$ 13,308,990</u></u>

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

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
<b>Governmental Activities</b>					
General obligation bonds:					
1991 Human Services Building Bonds, 5.50%	\$ 45,000	\$ -	\$ (45,000)	\$ -	\$ -
1992 Human Services Building Bonds, 5.70%	16,000	-	(16,000)	-	-
2011 Refunding Bond (2-3.5%)					
2002 Improvement Bonds-10 years	7,865,000	-	(625,000)	7,240,000	640,000
Premium on refunding bond	108,761	-	(9,887)	98,874	-
Loss on refunding bond	(325,709)	-	29,610	(296,099)	-
Total general obligation bonds	<u>7,709,052</u>	<u>-</u>	<u>(666,277)</u>	<u>7,042,775</u>	<u>640,000</u>
OPWC loans:					
OPWC loan, 0.0%, Water Tower	75,000	-	(5,000)	70,000	5,000
OPWC loan, 0.0%, Bridge Replacement	104,155	-	(5,786)	98,369	5,787
Total OPWC loans	<u>179,155</u>	<u>-</u>	<u>(10,786)</u>	<u>168,369</u>	<u>10,787</u>
Other long-term obligations:					
Compensated absences*	3,054,206	547,485	(795,915)	2,805,776	739,205
Total other long-term obligations	<u>3,054,206</u>	<u>547,485</u>	<u>(795,915)</u>	<u>2,805,776</u>	<u>739,205</u>
Total governmental activities, long-term obligations	<u>\$ 10,942,413</u>	<u>\$ 547,485</u>	<u>\$ (1,472,978)</u>	<u>\$ 10,016,920</u>	<u>\$ 1,389,992</u>
<b>Business-Type Activities</b>					
Sewer bonds:					
2004 Sewer System Revenue Bonds, 4.375%	\$ 826,000	\$ -	\$ (12,000)	\$ 814,000	\$ 12,000
2005 Sanitary Sewer Improvement Bonds, 4.125%	1,728,900	-	(23,900)	1,705,000	25,100
Total sewer bonds	<u>2,554,900</u>	<u>-</u>	<u>(35,900)</u>	<u>2,519,000</u>	<u>37,100</u>
2011 Refunding Bond (2-3.5%)					
2002 Improvement Bonds - 10 years	225,000	-	(20,000)	205,000	20,000
USDA Loan - Batdorf Road (4.25%)	966,000	-	(431,270)	534,730	-
OPWC loan:					
Hillcrest WWTP, 0.0%	-	85,963	(2,149)	83,814	4,298
OWDA loans:					
Eastwood WWTP, 0.0%	1,188,579	-	(48,505)	1,140,074	43,866
Kidron WWTP, 0.0%	19,828	-	(1,009)	18,819	985
Total OWDA loans	<u>1,208,407</u>	<u>-</u>	<u>(49,514)</u>	<u>1,158,893</u>	<u>44,851</u>
Other long-term obligations:					
Compensated absences	49,269	12,814	(13,240)	48,843	14,005
Total business-type long- term obligations	<u>\$ 5,003,576</u>	<u>\$ 98,777</u>	<u>\$ (552,073)</u>	<u>\$ 4,550,280</u>	<u>\$ 120,254</u>
Total primary government long-term obligations	<u>\$ 15,945,989</u>	<u>\$ 646,262</u>	<u>\$ (2,025,051)</u>	<u>\$ 14,567,200</u>	<u>\$ 1,510,246</u>

\*Includes \$17,713 reported in the Internal Service Fund

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*General Obligation Bonds:* On December 1, 1991 and 1992, the County issued Human Services Building bonds in the amount of \$1,350,000 and \$320,000, respectively. These bonds both matured in 2012. On June 19, 2002, the County issued bonds in the amount of \$3,600,000 for Engineering Facility improvements and \$7,900,000 to finance the Justice Facility improvements. These bonds mature in 2022. These bonds were retired with the refunding bond issued in 2011. General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. General obligation bonds are to be repaid from voted general property taxes and unvoted general property taxes to the extent other resources are not available. These revenues and the annual debt service payments are recorded in the debt retirement debt service fund. The human services building general obligation bonds are payable from unvoted property tax monies to the extent general government resources are not available to meet the annual debt service requirements. The resources provided for and the annual debt service requirements are accounted for in the debt retirement debt service fund.

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

The County issued the 2009 Sewer System Revenue Bonds in the amount of \$1,554,000 at interest rate of 4.25% and will mature in July 2049 and will be retired with user fee revenue of the sanitary sewer district fund. The proceeds are being used for the purpose of paying the cost to construct a new wastewater treatment plant and related sanitary sewers, lateral sewers and a pump stations and the construction and installation of gravity sewers to transport wastewater from the Eastwood allotment wastewater collection system. This bond was retired with a new loan from United States Department of Agriculture (USDA) in 2011, at an interest rate of 4.25% and will mature in March 2051.

*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 \$2,519,000 in sewer system bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer bonds were 27.1%. The total principal and interest remaining to be paid on all sewer bonds is \$4,681,393, which includes the full principal and interest payments of a fully drawn down 2009 Sewer System Revenue Bonds. Principal and interest paid for the current year and total net available revenues were \$48,138 and \$177,359, respectively.

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*2011 Refunding Bond* - In May, 2011, the County issued \$8,265,000 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, 2012, \$7,060,000 of these bonds is considered defeased.

These refunding bonds were issued with a premium of \$122,301, (\$118,648 within the governmental funds and \$3,653 in the enterprise fund) which is reported as an increase to bonds payable. The governmental premium is being amortized as interest expenses over the life of the bonds using the straight-line method; the amortization for December 31, 2012 was \$9,887. The premium and issuance costs 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 difference to bonds payable; is being amortized as interest expense over the life of the bonds using the straight line method. The amortization of this difference for fiscal year 2012 was \$29,610. The issuance resulted in an economic gain of \$540,675.

*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, 2012, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$1,961,155 and vested benefits for sick leave totaled \$844,621. 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 \$38,807 and \$10,036 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net position. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net position. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

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

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

The OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation. The retirement of this 0% interest loan will be made by the sanitary sewer fund with bi-annual payments of \$2,149. This loan is scheduled to mature January 1, 2023.

*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 a bioreactor at Eastwood WWTP. The total amount of the project is \$1,891,849, with \$365,000 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0% interest loan will be paid from the sanitary sewer fund.

*Future Debt Service Requirements:* The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2012, are as follows:

Governmental Activities						
Year Ended	G.O. Bonds		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 640,000	\$ 207,550	\$ 10,787	\$ -	\$ 650,787	\$ 207,550
2014	655,000	194,750	10,787	-	665,787	194,750
2015	670,000	181,650	10,787	-	680,787	181,650
2016	685,000	166,575	10,787	-	695,787	166,575
2017	705,000	149,450	10,787	-	715,787	149,450
2018-2022	3,885,000	396,781	53,930	-	3,938,930	396,781
2023-2027	-	-	48,930	-	48,930	0
2028-2029	-	-	11,574	-	11,574	0
	<u>\$ 7,240,000</u>	<u>\$ 1,296,756</u>	<u>\$ 168,369</u>	<u>\$ -</u>	<u>\$ 7,408,369</u>	<u>\$ 1,296,756</u>

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2012

Business Type Activities

Year Ended	Revenue Bonds		OWDA		USDA	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 37,100	\$ 105,943	\$ 44,851	\$ -	\$ -	\$ 22,726
2014	39,200	104,383	68,170	-	11,000	22,259
2015	40,300	102,733	68,170	-	11,000	21,791
2016	42,200	101,039	68,170	-	12,000	21,281
2017	43,500	99,263	68,170	-	12,000	20,771
2018-2022	248,900	467,089	340,850	-	69,000	95,271
2023-2027	305,400	410,141	340,850	-	84,000	78,824
2028-2032	375,100	340,258	159,662	-	105,000	58,381
2033-2037	461,200	254,438	-	-	126,000	33,476
2038-2042	569,000	148,783	-	-	104,730	5,789
2043-2047	357,100	28,323	-	-	-	-
	<u>\$ 2,519,000</u>	<u>\$ 2,162,393</u>	<u>\$ 1,158,893</u>	<u>\$ -</u>	<u>\$ 534,730</u>	<u>\$ 380,569</u>

Year Ended	Refunding Bond		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 20,000	\$ 5,825	\$ 4,298	\$ -	\$ 106,249	\$ 134,494
2014	20,000	5,425	4,298	-	142,668	132,067
2015	20,000	5,025	4,298	-	143,768	129,549
2016	20,000	4,575	4,298	-	146,668	126,895
2017	20,000	4,075	4,298	-	147,968	124,109
2018-2022	105,000	10,850	21,490	-	785,240	573,210
2023-2027	-	-	21,490	-	751,740	488,965
2028-2032	-	-	19,344	-	659,106	398,639
2033-2037	-	-	-	-	587,200	287,914
2038-2042	-	-	-	-	673,730	154,572
2043-2047	-	-	-	-	357,100	28,323
	<u>\$ 205,000</u>	<u>\$ 35,775</u>	<u>\$ 83,814</u>	<u>\$ -</u>	<u>\$ 4,501,437</u>	<u>\$ 2,578,737</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 - RISK MANAGEMENT**

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



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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 \$200,000 up to a maximum of \$2,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$963,750 reported in the health care internal service fund at December 31, 2012, 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 \$514.92 to \$1,150.98. Changes in the fund’s liability amount in 2012 and 2011 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2012	\$ 1,107,999 *	\$ 7,935,489	\$ (8,079,738)	\$ 963,750
2011	606,651	9,112,565	(8,611,217)	1,107,999

\*Current year claims is \$302,418 higher than what is reported in the financial statements. Current year claims expenditures include a stop-loss reimbursement reported as an accounts receivable as of December 31, 2012.

*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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

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 Safety National Insurance 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 2012 was:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2012	\$ 4,693	\$ 258,397	\$ (246,112)	\$ 16,978
2011	-	46,512	(41,819)	4,693

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

**A. Ohio Public Employees Retirement System**

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

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 1-800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan.

For the year ended December 31, 2012, members in state and local classifications contributed 10.0% of covered payroll while public safety and law enforcement members contributed 11.5% and 12.1%, respectively.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

The County's 2012 contribution rate was 14.0%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1% of covered payroll. The portion of employer contributions used to fund pension benefits is net of postemployment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.0% during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2012.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2012, 2011, and 2010, were \$2,864,261, \$2,654,457, and \$2,820,006, respectively. For 2012, 97.2% has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. There were no contributions made to the Member-Directed Plan for 2012.

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

Plan Description – Certified teachers employed by the School for Developmental Disabilities participates in the State Teachers Retirement System of Ohio ("STRS Ohio"), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a publicly-available, stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371, by calling (888) 227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB Plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

Funding Policy - For fiscal year 2012, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14%; 13% was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employer contributions. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2012, 2011 and 2010 were \$117,428 , \$114,446 and \$124,711, respectively; 97.2% has been contributed for fiscal year 2012 and 100% for the fiscal years 2011 and 2010. Contributions to the DC and Combined Plans for fiscal year 2012 were \$148,213 made by the County and \$105,866 made by the plan members.

**NOTE 14 - POSTEMPLOYMENT BENEFITS**

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

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

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

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45.

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14% of covered payroll, and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0% during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2012.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011, and 2010 were \$1,145,704, \$1,474,423 and \$1,615,910, respectively. For 2012, 97.2% has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

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

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

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2012, STRS Ohio allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended December 31, 2012, 2011, and 2010 were \$9,032, \$1,144, and \$1,233, respectively; 97.2% has been contributed for fiscal year 2012 and 100% for fiscal years 2011 and 2010.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 15 - BUDGETARY BASIS OF ACCOUNTING**

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
3. In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to a reservation of fund balance for that portion of outstanding encumbrances not already recognized as payables (GAAP basis).
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)	\$ (110,547)	\$ (774,888)	\$ (714,340)	\$ 205,454	\$ 426,592	\$ 353,939
Adjustments:						
Revenue accruals	242,508	(10,701)	125,469	(13,073)	136,063	(596,491)
Expenditure accruals	(144,676)	(20,691)	(346,942)	(33,551)	(157,752)	(31,876)
Funds budgeted elsewhere	(44,469)	-	-	-	-	-
Encumbrances	(728,208)	(564,400)	(376,883)	(877,014)	(235,638)	(408,376)
Budget Basis	<u>\$ (785,392)</u>	<u>\$ (1,370,680)</u>	<u>\$ (1,312,696)</u>	<u>\$ (718,184)</u>	<u>\$ 169,265</u>	<u>\$ (682,804)</u>

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2012*

**NOTE 16 - CONTINGENT LIABILITIES**

**A. Grants**

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

**B. Litigation**

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

**C. Encumbrances**

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

<u>Fund</u>	<u>Amount</u>
General	\$ 607,811
Motor Vehicle and Gas Tax	431,595
County Board of DD	310,010
Job and Family Services	736,682
Wayne County Care Center	148,786
Children Services Board	207,301
Other Governmental	2,803,359
	<u>\$ 5,245,544</u>

**NOTE 17 - RELATED PARTY TRANSACTION**

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the basic financial statements. For the Workshop's year ended June 30, 2012, the County's contributions totaled \$5,310,941.

**NOTE 18 - LANDFILL**

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

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

The County has established a designation for landfill contingencies, 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, 2012, the balance of the designation for landfill contingencies was \$400,000. The general fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement for 30 years subsequent to the final closure date.

**NOTE 19 - FUND DEFICITS**

As of December 31, 2012, the following had deficit fund balances. These deficits were caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

Nonmajor Special Revenue Funds:

USDA Rural Business Enterprise	\$ 7,019
Forward Demolition Grant	5,441
Court Discretionary Program	4,483

Nonmajor Capital Project Funds:

Issue II	46,093
Federal Bridge Project	55,103
Airport Improvements	57,349

**NOTE 20 – SUBSEQUENT EVENT**

Effective January 1, 2013, Nick Amster Sheltered Workshop, Inc. (Workshop) entered into a contract with the Wayne County Board of Developmental Disabilities (County Board) with the goal of privatizing the adult workshop program of the Workshop. Under the contract, the Workshop will compete with other private providers of similar services and will bill Medicaid directly instead of through the County Board. The Workshop will pay the expenses directly that were previously reimbursed by the County Board.



**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.

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

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

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

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

### ***Ditch Maintenance***

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

### ***Law Enforcement***

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

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

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

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

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

### ***Probation Services***

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

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

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

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

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

## **Nonmajor Special Revenue Funds**

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

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

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

<i>Pilot Probation Grant</i>	<i>Department of Justice Special Projects</i>	<i>EMPG Generator Project</i>
<i>CHIP Program</i>	<i>Juvenile Court Special Projects</i>	<i>VAWA Investigative Enhancement</i>
<i>Court Computerization</i>	<i>Juvenile Probation Services</i>	<i>USDA Rural Business Enterprise</i>
<i>Victim Witness Assistance Program</i>	<i>Law Enforcement Training</i>	<i>Foreclosure Management</i>
<i>Home Arrest Grant</i>	<i>U. S. Justice Radio Grant</i>	<i>Marriage License Fees</i>
<i>VOCA Grant</i>	<i>Law Library</i>	<i>Indigent Interlock and Alcohol Monitoring Fund</i>
<i>Court Security Grant</i>	<i>Pre-Trial Diversion Program</i>	<i>Forward Demolition Grant</i>
<i>Mediation Services</i>	<i>Deputy Registrar</i>	<i>Court Discretionary Program</i>
<i>Municipal Court Probation</i>	<i>E 911 Systems EMA</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>Employee Benefits Liability</i>
<i>Unclaimed Monies</i>	<i>Recorder's Equipment</i>	<i>Sheriff Rotary</i>
<i>Harriett McCoy Trust</i>	<i>Certificate of Title Administration</i>	

## **Nonmajor Debt Service Fund**

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

## **Nonmajor Capital Projects Funds**

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

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

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

### ***OPWC***

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

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

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

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

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

### ***Airport Improvement***

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

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 5,456,922	\$ 725,514	\$ 2,237,607	\$ 8,420,043
Cash and Investments:				
In Segregated Accounts	15,037	-	-	15,037
Receivables:				
Accounts	90,038	-	2,991	93,029
Accrued Interest	13	-	-	13
Due from Other Funds	-	-	11,382	11,382
Due from Other Governments	634,011	-	11,911	645,922
Materials and Supplies Inventory	10,260	-	-	10,260
Loans Receivable	249,669	-	-	249,669
Prepaid Items	13,795	-	1,254	15,049
<i>Total Assets</i>	<u>\$ 6,469,745</u>	<u>\$ 725,514</u>	<u>\$ 2,265,145</u>	<u>\$ 9,460,404</u>
<b>Liabilities</b>				
Accounts Payable	\$ 169,322	\$ -	\$ 11,141	\$ 180,463
Contracts Payable	50,541	-	269,963	320,504
Accrued Wages and Benefits	88,550	-	-	88,550
Matured Compensated Absences Payable	14,580	-	-	14,580
Due to Other Governments	144,308	-	-	144,308
Due to Other Funds	18,310	-	-	18,310
Deferred Revenue	397,536	-	-	397,536
<i>Total Liabilities</i>	<u>883,147</u>	<u>-</u>	<u>281,104</u>	<u>1,164,251</u>
<b>Fund Balances</b>				
Nonspendable	24,055	-	1,254	25,309
Restricted	5,579,486	-	902,075	6,481,561
Committed	-	725,514	51,182	776,696
Assigned	-	-	1,188,075	1,188,075
Unassigned	(16,943)	-	(158,545)	(175,488)
<i>Total Fund Balances</i>	<u>5,586,598</u>	<u>725,514</u>	<u>1,984,041</u>	<u>8,296,153</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,469,745</u>	<u>\$ 725,514</u>	<u>\$ 2,265,145</u>	<u>\$ 9,460,404</u>

**Wayne County, Ohio**

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

*Nonmajor Governmental Funds*

*For the Year Ended December 31, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Charges for Services	\$ 2,646,909	\$ -	\$ 36,982	\$ 2,683,891
Licenses and Permits	226,175	-	-	226,175
Fines and Forfeitures	959,005	-	-	959,005
Intergovernmental	2,940,079	-	1,635,471	4,575,550
Special Assessments	2,173	-	-	2,173
Interest	8,916	-	-	8,916
Rent	-	47,845	20,329	68,174
Other	109,203	-	-	109,203
<i>Total Revenues</i>	<u>6,892,460</u>	<u>47,845</u>	<u>1,692,782</u>	<u>8,633,087</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,608,036	-	-	1,608,036
Judicial	577,773	-	-	577,773
Public Safety	1,877,913	-	-	1,877,913
Public Works	84,874	-	-	84,874
Health	340,795	-	-	340,795
Human Services	1,308,628	-	-	1,308,628
Economic Development and Assistance	718,683	-	-	718,683
Capital Outlay	4,486	-	2,150,988	2,155,474
Urban Redevelopment and Housing	7,019	-	-	7,019
Debt Service:				
Principal Retirement	-	696,786	-	696,786
Interest and Fiscal Charges	-	222,554	-	222,554
<i>Total Expenditures</i>	<u>6,528,207</u>	<u>919,340</u>	<u>2,150,988</u>	<u>9,598,535</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	364,253	(871,495)	(458,206)	(965,448)
<b>Other Financing Sources (Uses)</b>				
Transfers In	117,697	850,836	420,000	1,388,533
Transfers Out	(84,305)	-	-	(84,305)
<i>Total Other Financing Sources (Uses)</i>	<u>33,392</u>	<u>850,836</u>	<u>420,000</u>	<u>1,304,228</u>
<i>Net Change in Fund Balances</i>	397,645	(20,659)	(38,206)	338,780
<i>Fund Balances Beginning of Year</i>	5,185,392	746,173	2,022,247	7,953,812
<i>Increase (Decrease) in Consumable for Inventory</i>	3,561	-	-	3,561
<i>Fund Balances End of Year</i>	<u>\$ 5,586,598</u>	<u>\$ 725,514</u>	<u>\$ 1,984,041</u>	<u>\$ 8,296,153</u>

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2012

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant	Dog and Kennel
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 210,958	\$ 1,435,087	\$ 71,986	\$ 52,139	\$ 375,625
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	345
Accrued Interest	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 210,958</u>	<u>\$ 1,435,087</u>	<u>\$ 71,986</u>	<u>\$ 52,139</u>	<u>\$ 375,970</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 2,443	\$ 8,460	\$ -	\$ -
Contracts Payable	-	37,791	-	8,750	-
Accrued Wages and Benefits	2,330	23,266	-	-	-
Matured Compensated Absences Payable	-	14,580	-	-	-
Due to Other Governments	1,010	10,027	-	-	17,891
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>3,340</u>	<u>88,107</u>	<u>8,460</u>	<u>8,750</u>	<u>17,891</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	207,618	1,346,980	63,526	43,389	358,079
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>207,618</u>	<u>1,346,980</u>	<u>63,526</u>	<u>43,389</u>	<u>358,079</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 210,958</u>	<u>\$ 1,435,087</u>	<u>\$ 71,986</u>	<u>\$ 52,139</u>	<u>\$ 375,970</u>

Hazardous Materials	Bureau of Support	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment
\$ 25,934	\$ 396,382	\$ 167,866	\$ 33,053	\$ 44,893	\$ 4,615	\$ 33,591
-	11,702	-	-	3,335	-	-
-	30,309	2,208	-	-	34	2,090
-	-	13	-	-	-	-
9,200	92,878	100,650	-	-	-	-
-	10,260	-	-	-	-	-
-	-	249,669	-	-	-	-
574	444	-	-	-	-	-
<u>\$ 35,708</u>	<u>\$ 541,975</u>	<u>\$ 520,406</u>	<u>\$ 33,053</u>	<u>\$ 48,228</u>	<u>\$ 4,649</u>	<u>\$ 35,681</u>
\$ 18,106	\$ 5,916	\$ 5,703	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,348	29,880	-	-	-	-	-
-	-	-	-	-	-	-
1,281	17,133	378	-	-	-	-
-	6,285	-	-	-	-	-
9,200	-	96,427	-	-	-	-
<u>29,935</u>	<u>59,214</u>	<u>102,508</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
574	10,704	-	-	-	-	-
5,199	472,057	417,898	33,053	48,228	4,649	35,681
-	-	-	-	-	-	-
<u>5,773</u>	<u>482,761</u>	<u>417,898</u>	<u>33,053</u>	<u>48,228</u>	<u>4,649</u>	<u>35,681</u>
<u>\$ 35,708</u>	<u>\$ 541,975</u>	<u>\$ 520,406</u>	<u>\$ 33,053</u>	<u>\$ 48,228</u>	<u>\$ 4,649</u>	<u>\$ 35,681</u>

(Continued)

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2012

	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 155,675	\$ 127,995	\$ 18,089	\$ 26,716	\$ 105,332
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	1,351	-	-	-	-
Accrued Interest	-	-	-	-	-
Due from Other Governments	-	14,949	1,000	-	126,276
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 157,026</u>	<u>\$ 142,944</u>	<u>\$ 19,089</u>	<u>\$ 26,716</u>	<u>\$ 231,608</u>
<b>Liabilities</b>					
Accounts Payable	\$ 30	\$ 1,667	\$ 499	\$ -	\$ 4,995
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	-	-	1,947	-	5,520
Matured Compensated Absences Payable	-	-	-	-	-
Due to Other Governments	-	-	379	-	59,592
Due to Other Funds	-	12,025	-	-	-
Deferred Revenue	-	970	-	-	63,138
<b>Total Liabilities</b>	<u>30</u>	<u>14,662</u>	<u>2,825</u>	<u>-</u>	<u>133,245</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	156,996	128,282	16,264	26,716	98,363
Unassigned	-	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<u>156,996</u>	<u>128,282</u>	<u>16,264</u>	<u>26,716</u>	<u>98,363</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 157,026</u>	<u>\$ 142,944</u>	<u>\$ 19,089</u>	<u>\$ 26,716</u>	<u>\$ 231,608</u>



CHIP Program	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Court Security Grant	Mediation Services
\$ 59,865	\$ 380,949	\$ 47,489	\$ 23,261	\$ 7,511	\$ -	\$ 225,954
-	-	-	-	-	-	-
-	14,293	-	-	-	-	14,719
-	-	-	-	-	-	-
121,312	-	75,697	48,869	16,131	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 181,177</u>	<u>\$ 395,242</u>	<u>\$ 123,186</u>	<u>\$ 72,130</u>	<u>\$ 23,642</u>	<u>\$ -</u>	<u>\$ 240,673</u>
\$ 9,694	\$ 39,047	\$ -	\$ 732	\$ 1,683	\$ -	\$ -
-	-	-	-	-	-	-
-	1,571	2,488	2,394	-	-	4,965
-	-	-	-	-	-	-
4,160	900	1,427	18,102	-	-	763
-	-	-	-	-	-	-
98,043	-	66,564	24,434	11,711	-	-
<u>111,897</u>	<u>41,518</u>	<u>70,479</u>	<u>45,662</u>	<u>13,394</u>	<u>-</u>	<u>5,728</u>
-	-	-	-	-	-	-
69,280	353,724	52,707	26,468	10,248	-	234,945
-	-	-	-	-	-	-
<u>69,280</u>	<u>353,724</u>	<u>52,707</u>	<u>26,468</u>	<u>10,248</u>	<u>-</u>	<u>234,945</u>
<u>\$ 181,177</u>	<u>\$ 395,242</u>	<u>\$ 123,186</u>	<u>\$ 72,130</u>	<u>\$ 23,642</u>	<u>\$ -</u>	<u>\$ 240,673</u>

(Continued)

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2012

	Municipal Court Probation	Department of Justice Special Projects	Juvenile Court Special Projects	Juvenile Probation Services	Law Enforcement Training
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 17,756	\$ 8,789	\$ 1,557	\$ 13,391	\$ 7,704
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	13,723	-	-	-	-
Accrued Interest	-	-	-	-	-
Due from Other Governments	-	8,789	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 31,479</u>	<u>\$ 17,578</u>	<u>\$ 1,557</u>	<u>\$ 13,391</u>	<u>\$ 7,704</u>
<b>Liabilities</b>					
Accounts Payable	\$ 6,793	\$ 8,789	\$ -	\$ 1,061	\$ -
Contracts Payable	4,000	-	-	-	-
Accrued Wages and Benefits	3,257	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
Due to Other Governments	498	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	8,789	-	-	-
<i>Total Liabilities</i>	<u>14,548</u>	<u>17,578</u>	<u>-</u>	<u>1,061</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	16,931	-	1,557	12,330	7,704
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>16,931</u>	<u>-</u>	<u>1,557</u>	<u>12,330</u>	<u>7,704</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 31,479</u>	<u>\$ 17,578</u>	<u>\$ 1,557</u>	<u>\$ 13,391</u>	<u>\$ 7,704</u>

U.S Justice Radio Grant	Law Library	Pre-Trial Diversion Program	Deputy Registrar	E 911 System EMA	EMPG Generator Project
\$ -	\$ 244,221	\$ 13,116	\$ 118,564	\$ 889,829	\$ -
-	-	-	-	-	-
-	6,683	636	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	12,777	-
<u>\$ -</u>	<u>\$ 250,904</u>	<u>\$ 13,752</u>	<u>\$ 118,564</u>	<u>\$ 902,606</u>	<u>\$ -</u>
\$ -	\$ 25,955	\$ -	\$ -	\$ 621	\$ -
-	-	-	-	-	-
-	755	163	7,524	602	-
-	-	-	-	-	-
-	116	71	4,223	681	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>26,826</u>	<u>234</u>	<u>11,747</u>	<u>1,904</u>	<u>-</u>
-	-	-	-	12,777	-
-	224,078	13,518	106,817	887,925	-
-	-	-	-	-	-
<u>-</u>	<u>224,078</u>	<u>13,518</u>	<u>106,817</u>	<u>900,702</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 250,904</u>	<u>\$ 13,752</u>	<u>\$ 118,564</u>	<u>\$ 902,606</u>	<u>\$ -</u>

(Continued)

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2012

	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management	Marriage License Fees
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ 40,461	\$ 12,764
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	2,525	587
Accrued Interest	-	-	-	-
Due from Other Governments	18,260	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 18,260</u>	<u>\$ -</u>	<u>\$ 42,986</u>	<u>\$ 13,351</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 7,019	\$ -	\$ 12,764
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	-	-	540	-
Matured Compensated Absences Payable	-	-	-	-
Due to Other Governments	-	-	235	-
Due to Other Funds	-	-	-	-
Deferred Revenue	18,260	-	-	-
<i>Total Liabilities</i>	<u>18,260</u>	<u>7,019</u>	<u>775</u>	<u>12,764</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	-	-	42,211	587
Unassigned	-	(7,019)	-	-
<i>Total Fund Balances (Deficit)</i>	<u>-</u>	<u>(7,019)</u>	<u>42,211</u>	<u>587</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 18,260</u>	<u>\$ -</u>	<u>\$ 42,986</u>	<u>\$ 13,351</u>

Indigent Interlock and Alcohol Monitoring	Forward Demolition	Court Discretionary Program	Totals
\$ 57,805	\$ -	\$ -	\$ 5,456,922
-	-	-	15,037
535	-	-	90,038
-	-	-	13
-	-	-	634,011
-	-	-	10,260
-	-	-	249,669
-	-	-	13,795
<u>\$ 58,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,469,745</u>
\$ 2,862	\$ -	\$ 4,483	\$ 169,322
-	-	-	50,541
-	-	-	88,550
-	-	-	14,580
-	5,441	-	144,308
-	-	-	18,310
-	-	-	397,536
<u>2,862</u>	<u>5,441</u>	<u>4,483</u>	<u>883,147</u>
-	-	-	24,055
55,478	-	-	5,579,486
-	(5,441)	(4,483)	(16,943)
<u>55,478</u>	<u>(5,441)</u>	<u>(4,483)</u>	<u>5,586,598</u>
<u>\$ 58,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,469,745</u>

**Wayne County, Ohio**

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

*Nonmajor Special Revenue Funds*

*For the Year Ended December 31, 2012*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant	Dog and Kennel
<b>Revenues</b>					
Charges for Services	\$ 139,398	\$ 1,347,793	\$ 14,490	\$ -	\$ -
Licenses and Permits	-	70	-	-	226,105
Fines and Forfeitures	-	-	-	-	2,881
Intergovernmental	-	-	-	16	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	2,967	13,494	-	-	14,871
<i>Total Revenues</i>	<u>142,365</u>	<u>1,361,357</u>	<u>14,490</u>	<u>16</u>	<u>243,857</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	144,202	1,140,956	-	-	-
Judicial	-	-	19,728	-	-
Public Safety	-	-	-	118,426	-
Public Works	-	-	-	-	-
Health	-	-	-	-	278,041
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-
<i>Total Expenditures</i>	<u>144,202</u>	<u>1,140,956</u>	<u>19,728</u>	<u>118,426</u>	<u>278,041</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,837)	220,401	(5,238)	(118,410)	(34,184)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(1,837)	220,401	(5,238)	(118,410)	(34,184)
<i>Fund Balances (Deficit) Beginning of of Year</i>	209,455	1,126,579	68,764	161,799	392,263
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 207,618</u>	<u>\$ 1,346,980</u>	<u>\$ 63,526</u>	<u>\$ 43,389</u>	<u>\$ 358,079</u>

<u>Hazardous Materials</u>	<u>Bureau of Support</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Law Enforcement</u>	<u>Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>
\$ 1,140	\$ 346,348	\$ -	\$ -	\$ -	\$ -	\$ 140
-	-	-	-	-	-	-
-	-	-	-	6,153	360	55,807
9,200	924,378	583,561	-	14,842	-	-
-	-	-	2,173	-	-	-
-	-	8,916	-	-	-	-
34,280	28,101	2,209	-	3,335	-	-
<u>44,620</u>	<u>1,298,827</u>	<u>594,686</u>	<u>2,173</u>	<u>24,330</u>	<u>360</u>	<u>55,947</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,200	-	-	-	20,729	1,384	51,568
-	-	-	-	-	-	-
62,754	-	-	-	-	-	-
-	1,308,628	-	-	-	-	-
-	-	329,025	-	-	-	-
-	-	-	4,486	-	-	-
-	-	-	-	-	-	-
<u>71,954</u>	<u>1,308,628</u>	<u>329,025</u>	<u>4,486</u>	<u>20,729</u>	<u>1,384</u>	<u>51,568</u>
(27,334)	(9,801)	265,661	(2,313)	3,601	(1,024)	4,379
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(27,334)	(9,801)	265,661	(2,313)	3,601	(1,024)	4,379
33,107	489,001	152,237	35,366	44,627	5,673	31,302
-	3,561	-	-	-	-	-
<u>\$ 5,773</u>	<u>\$ 482,761</u>	<u>\$ 417,898</u>	<u>\$ 33,053</u>	<u>\$ 48,228</u>	<u>\$ 4,649</u>	<u>\$ 35,681</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, 2012*

	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant
<b>Revenues</b>					
Charges for Services	\$ 37,879	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	1,475	-	-	-	-
Intergovernmental	-	213,348	85,000	26,716	254,141
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	39	-	-
<i>Total Revenues</i>	<u>39,354</u>	<u>213,348</u>	<u>85,039</u>	<u>26,716</u>	<u>254,141</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	16,585	175,613	-	26,352	301,103
Public Works	-	-	84,874	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-
<i>Total Expenditures</i>	<u>16,585</u>	<u>175,613</u>	<u>84,874</u>	<u>26,352</u>	<u>301,103</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	22,769	37,735	165	364	(46,962)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	22,769	37,735	165	364	(46,962)
<i>Fund Balances (Deficit) Beginning of of Year</i>	134,227	90,547	16,099	26,352	145,325
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 156,996</u>	<u>\$ 128,282</u>	<u>\$ 16,264</u>	<u>\$ 26,716</u>	<u>\$ 98,363</u>



CHIP Program	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Court Security Grant	Mediation Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,250
-	-	-	-	-	-	-
-	216,036	-	-	-	-	-
380,342	-	76,570	106,963	18,591	65,653	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>380,342</u>	<u>216,036</u>	<u>76,570</u>	<u>106,963</u>	<u>18,591</u>	<u>65,653</u>	<u>244,250</u>
-	-	-	-	-	-	-
-	274,102	-	-	-	65,653	-
-	-	112,341	115,848	26,385	-	288,974
-	-	-	-	-	-	-
-	-	-	-	-	-	-
351,242	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>351,242</u>	<u>274,102</u>	<u>112,341</u>	<u>115,848</u>	<u>26,385</u>	<u>65,653</u>	<u>288,974</u>
29,100	(58,066)	(35,771)	(8,885)	(7,794)	-	(44,724)
-	84,305	27,526	-	5,866	-	-
-	(84,305)	-	-	-	-	-
-	-	<u>27,526</u>	-	<u>5,866</u>	-	-
29,100	(58,066)	(8,245)	(8,885)	(1,928)	-	(44,724)
40,180	411,790	60,952	35,353	12,176	-	279,669
-	-	-	-	-	-	-
<u>\$ 69,280</u>	<u>\$ 353,724</u>	<u>\$ 52,707</u>	<u>\$ 26,468</u>	<u>\$ 10,248</u>	<u>\$ -</u>	<u>\$ 234,945</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, 2012*

	Municipal Court Probation	Department of Justice Special Projects	Juvenile Court Special Projects	Juvenile Probation Services	Law Enforcement Training
<b>Revenues</b>					
Charges for Services	\$ 203,022	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	1,600	3,474	-
Intergovernmental	-	37,389	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>203,022</u>	<u>37,389</u>	<u>1,600</u>	<u>3,474</u>	<u>-</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	43	-	-
Public Safety	211,018	37,395	-	3,108	4,174
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-
<i>Total Expenditures</i>	<u>211,018</u>	<u>37,395</u>	<u>43</u>	<u>3,108</u>	<u>4,174</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(7,996)	(6)	1,557	366	(4,174)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(7,996)	(6)	1,557	366	(4,174)
<i>Fund Balances (Deficit) Beginning of of Year</i>	24,927	6	-	11,964	11,878
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 16,931</u>	<u>\$ -</u>	<u>\$ 1,557</u>	<u>\$ 12,330</u>	<u>\$ 7,704</u>

<u>U.S. Justice Radio Grant</u>	<u>Law Library</u>	<u>Pre-Trial Diversion Program</u>	<u>Deputy Registrar</u>	<u>E 911 System EMA</u>	<u>EMPG Generator Project</u>
\$ -	\$ -	\$ -	\$ -	\$ 254,743	\$ -
-	-	-	-	-	-
9,520	244,285	10,991	316,603	-	41,955
-	-	-	-	-	-
-	-	-	-	-	-
-	713	-	9,194	-	-
<u>9,520</u>	<u>244,998</u>	<u>10,991</u>	<u>325,797</u>	<u>254,743</u>	<u>41,955</u>
-	-	-	322,878	-	-
-	188,228	-	-	-	-
9,520	-	6,427	-	181,475	41,955
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,520</u>	<u>188,228</u>	<u>6,427</u>	<u>322,878</u>	<u>181,475</u>	<u>41,955</u>
-	56,770	4,564	2,919	73,268	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	56,770	4,564	2,919	73,268	-
-	167,308	8,954	103,898	827,434	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 224,078</u>	<u>\$ 13,518</u>	<u>\$ 106,817</u>	<u>\$ 900,702</u>	<u>\$ -</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, 2012*

	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management	Marriage License Fees
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ 33,925	\$ 23,781
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	53,478	38,416	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>53,478</u>	<u>38,416</u>	<u>33,925</u>	<u>23,781</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	17,233	-
Public Safety	53,478	-	-	23,855
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	38,416	-	-
Capital Outlay	-	-	-	-
Urban Redevelopment and Housing	-	7,019	-	-
<i>Total Expenditures</i>	<u>53,478</u>	<u>45,435</u>	<u>17,233</u>	<u>23,855</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	-	(7,019)	16,692	(74)
<b>Other Financing Sources (Uses)</b>				
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>	-	(7,019)	16,692	(74)
<i>Fund Balances (Deficit) Beginning of of Year</i>	-	-	25,519	661
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (7,019)</u>	<u>\$ 42,211</u>	<u>\$ 587</u>

Indigent Interlock and Alcohol Monitoring	Forward Demolition	Court Discretionary Program	Totals
\$ -	\$ -	\$ -	\$ 2,646,909
-	-	-	226,175
99,340	-	-	959,005
-	-	-	2,940,079
-	-	-	2,173
-	-	-	8,916
-	-	-	109,203
<u>99,340</u>	<u>-</u>	<u>-</u>	<u>6,892,460</u>
-	-	-	1,608,036
2,862	5,441	4,483	577,773
41,000	-	-	1,877,913
-	-	-	84,874
-	-	-	340,795
-	-	-	1,308,628
-	-	-	718,683
-	-	-	4,486
-	-	-	7,019
<u>43,862</u>	<u>5,441</u>	<u>4,483</u>	<u>6,528,207</u>
55,478	(5,441)	(4,483)	364,253
-	-	-	117,697
<u>-</u>	<u>-</u>	<u>-</u>	<u>(84,305)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>33,392</u>
55,478	(5,441)	(4,483)	397,645
-	-	-	5,185,392
-	-	-	3,561
<u>\$ 55,478</u>	<u>\$ (5,441)</u>	<u>\$ (4,483)</u>	<u>\$ 5,586,598</u>

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2012

	County Building Construction	OPWC	Justice Center Communications
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 2,097,215	\$ 104,502	\$ 30,356
Receivables:			
Accounts Receivable	2,991	-	-
Due from Other Funds	10,000	1,382	-
Due from Other Governments	11,911	-	-
Prepaid Items	1,254	-	-
<i>Total Assets</i>	<u>\$ 2,123,371</u>	<u>\$ 105,884</u>	<u>\$ 30,356</u>
<b>Liabilities</b>			
Accounts Payable	\$ 10,962	\$ -	\$ 179
Contracts Payable	-	151,977	-
<i>Total Liabilities</i>	<u>10,962</u>	<u>151,977</u>	<u>179</u>
<b>Fund Balances</b>			
Nonspendable	1,254	-	-
Restricted	902,075	-	-
Committed	21,005	-	30,177
Assigned	1,188,075	-	-
Unassigned	-	(46,093)	-
<i>Total Fund Balances (Deficit)</i>	<u>2,112,409</u>	<u>(46,093)</u>	<u>30,177</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 2,123,371</u>	<u>\$ 105,884</u>	<u>\$ 30,356</u>

Federal Bridge Project	Airport Improvement	Totals
\$ 1,197	\$ 4,337	\$ 2,237,607
-	-	2,991
-	-	11,382
-	-	11,911
-	-	1,254
<u>\$ 1,197</u>	<u>\$ 4,337</u>	<u>\$ 2,265,145</u>
\$ -	\$ -	\$ 11,141
56,300	61,686	269,963
<u>56,300</u>	<u>61,686</u>	<u>281,104</u>
-	-	1,254
-	-	902,075
-	-	51,182
-	-	1,188,075
(55,103)	(57,349)	(158,545)
<u>(55,103)</u>	<u>(57,349)</u>	<u>1,984,041</u>
<u>\$ 1,197</u>	<u>\$ 4,337</u>	<u>\$ 2,265,145</u>

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2012

	County Building Construction	OPWC	Justice Center Communications
<b>Revenues</b>			
Charges for Services	\$ 11,719	\$ -	\$ 25,263
Intergovernmental	186,725	711,036	-
Rent	20,329	-	-
<i>Total Revenues</i>	<u>218,773</u>	<u>711,036</u>	<u>25,263</u>
<b>Expenditures</b>			
Current:			
Capital Outlay	570,991	757,129	41,379
<i>Total Expenditures</i>	<u>570,991</u>	<u>757,129</u>	<u>41,379</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(352,218)	(46,093)	(16,116)
<b>Other Financing Sources</b>			
Transfers In	420,000	-	-
<i>Total Other Financing Sources</i>	<u>420,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	67,782	(46,093)	(16,116)
<i>Fund Balances Beginning of Year</i>	2,044,627	-	46,293
<i>Fund Balances End of Year (Deficit)</i>	<u>\$ 2,112,409</u>	<u>\$ (46,093)</u>	<u>\$ 30,177</u>



Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ -	\$ 36,982
716,552	21,158	1,635,471
<u>-</u>	<u>-</u>	<u>20,329</u>
<u>716,552</u>	<u>21,158</u>	<u>1,692,782</u>
<u>771,655</u>	<u>9,834</u>	<u>2,150,988</u>
<u>771,655</u>	<u>9,834</u>	<u>2,150,988</u>
(55,103)	11,324	(458,206)
<u>-</u>	<u>-</u>	<u>420,000</u>
<u>-</u>	<u>-</u>	<u>420,000</u>
(55,103)	11,324	(38,206)
<u>-</u>	<u>(68,673)</u>	<u>2,022,247</u>
<u>\$ (55,103)</u>	<u>\$ (57,349)</u>	<u>\$ 1,984,041</u>

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,749,000	\$ 3,794,765	\$ 45,765
Permissive Sales Taxes	8,840,000	9,307,746	467,746
Charges for Services	3,649,429	3,550,312	(99,117)
Licenses and Permits	89,000	146,518	57,518
Fines and Forfeitures	315,000	347,810	32,810
Intergovernmental	2,406,290	2,740,538	334,248
Interest	350,000	343,113	(6,887)
Rent	115,000	123,958	8,958
Other	847,894	690,175	(157,719)
<i>Total Revenues</i>	<u>20,361,613</u>	<u>21,044,935</u>	<u>683,322</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	623,656	564,464	59,192
Materials and Supplies	125	11	114
Other	355,098	198,173	156,925
Total Commissioners Office	<u>978,879</u>	<u>762,648</u>	<u>216,231</u>
Microfilm			
Personal Services	214,589	213,540	1,049
Materials and Supplies	10,969	10,535	434
Contractual Services	11,144	9,309	1,835
Total Microfilm	<u>236,702</u>	<u>233,384</u>	<u>3,318</u>
Auditor's Office			
Personal Services	495,067	437,526	57,541
Materials and Supplies	4,187	4,021	166
Contractual Services	39,500	39,500	-
Other	80,480	80,401	79
Total Auditor's Office	<u>619,234</u>	<u>561,448</u>	<u>57,786</u>
Treasurer			
Personal Services	149,599	146,972	2,627
Materials and Supplies	20,601	20,601	-
Contractual Services	21,000	20,973	27
Other	31,928	20,398	11,530
Total Treasurer	<u>223,128</u>	<u>208,944</u>	<u>14,184</u>
Prosecutor			
Personal Services	887,573	882,744	4,829
Contractual Services	62,200	48,400	13,800
Other	60,252	60,252	-
Total Prosecutor	<u>1,010,025</u>	<u>991,396</u>	<u>18,629</u>
Data Processing			
Personal Services	29,750	27,365	2,385
Materials and Supplies	2,013	1,770	243
Contractual Services	23,625	23,625	-
Other	340	340	-
Total Data Processing	<u>55,728</u>	<u>53,100</u>	<u>2,628</u>
Planning Commission			
Personal Services	177,000	140,478	36,522
Materials and Supplies	178	54	124
Contractual Services	1,925	-	1,925
Other	100,759	100,522	237
Total Planning Commission	<u>279,862</u>	<u>241,054</u>	<u>38,808</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	445,803	437,159	8,644
Materials and Supplies	101,509	101,509	-
Contractual Services	28,750	28,750	-
Other	12,394	10,722	1,672
Total Board of Elections	<u>588,456</u>	<u>578,140</u>	<u>10,316</u>
Recorder			
Personal Services	200,410	199,716	694
Other	4,883	4,883	-
Total Recorder	<u>205,293</u>	<u>204,599</u>	<u>694</u>
Maintenance and Operations			
Personal Services	254,170	247,836	6,334
Materials and Supplies	100,402	71,266	29,136
Contractual Services	917,234	878,440	38,794
Other	221,190	189,617	31,573
Total Maintenance and Operations	<u>1,492,996</u>	<u>1,387,159</u>	<u>105,837</u>
Board of Revision			
Other	300	300	-
Total Board of Revision	<u>300</u>	<u>300</u>	<u>-</u>
Building and Grounds			
Capital Outlay	133,700	54,581	79,119
Total Building and Grounds	<u>133,700</u>	<u>54,581</u>	<u>79,119</u>
Real Estate Property Taxes			
Other	6,274	5,445	829
Total Real Estate Property Taxes	<u>6,274</u>	<u>5,445</u>	<u>829</u>
Insurance and Pensions			
Personal Services	26,266	-	26,266
Contractual Services	597,096	501,737	95,359
Other	10,400	8,000	2,400
Total Insurance and Pensions	<u>633,762</u>	<u>509,737</u>	<u>124,025</u>
Professional Services			
Contractual Services	119,956	88,047	31,909
Total Professional Services	<u>119,956</u>	<u>88,047</u>	<u>31,909</u>
Miscellaneous			
Contractual Services	159,646	125,359	34,287
Other	52,927	29,613	23,314
Total Miscellaneous	<u>212,573</u>	<u>154,972</u>	<u>57,601</u>
Total General Government- Legislative and Executive	<u>6,796,868</u>	<u>6,034,954</u>	<u>761,914</u>
General Government: Judicial			
Common Pleas Court			
Personal Services	523,480	520,672	2,808
Materials and Supplies	614	600	14
Contractual Services	92,900	76,953	15,947
Other	7,788	7,157	631
Total Common Pleas Court	<u>624,782</u>	<u>605,382</u>	<u>19,400</u>
Juvenile Court			
Personal Services	592,905	591,081	1,824
Materials and Supplies	2,374	2,374	-
Contractual Services	45,100	32,780	12,320
Capital Outlay	278	278	-
Other	36,265	36,265	-
Total Juvenile Court	<u>676,922</u>	<u>662,778</u>	<u>14,144</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	168,412	164,314	4,098
Materials and Supplies	1,936	1,000	936
Contractual Services	440	200	240
Other	6,484	5,098	1,386
Total Probate Court	<u>177,272</u>	<u>170,612</u>	<u>6,660</u>
Clerk of Courts			
Personal Services	975,781	947,991	27,790
Materials and Supplies	24,804	15,566	9,238
Contractual Services	2,199	1,330	869
Other	2,841	2,461	380
Total Clerk of Courts	<u>1,005,625</u>	<u>967,348</u>	<u>38,277</u>
Municipal Court			
Personal Services	958,533	950,759	7,774
Materials and Supplies	827	824	3
Contractual Services	10,450	9,330	1,120
Other	75,505	70,677	4,828
Total Municipal Court	<u>1,045,315</u>	<u>1,031,590</u>	<u>13,725</u>
Public Defender			
Personal Services	456,938	435,962	20,976
Materials and Supplies	444	409	35
Contractual Services	3,800	2,675	1,125
Other	7,122	5,691	1,431
Total Public Defender	<u>468,304</u>	<u>444,737</u>	<u>23,567</u>
District Court of Appeals			
Contractual Services	59,000	33,139	25,861
Total District Court of Appeals	<u>59,000</u>	<u>33,139</u>	<u>25,861</u>
Jury Commission			
Personal Services	13,129	13,030	99
Materials and Supplies	1,968	1,629	339
Total Jury Commission	<u>15,097</u>	<u>14,659</u>	<u>438</u>
Adult Probation			
Personal Services	168,683	168,190	493
Other	1,000	25	975
Total Adult Probation	<u>169,683</u>	<u>168,215</u>	<u>1,468</u>
Juvenile Probation			
Personal Services	521,190	509,969	11,221
Contractual Services	274,000	236,290	37,710
Other	27,561	26,122	1,439
Total Juvenile Probation	<u>822,751</u>	<u>772,381</u>	<u>50,370</u>
Total General Government-Judicial	<u>5,064,751</u>	<u>4,870,841</u>	<u>193,910</u>
Total General Government	<u>11,861,619</u>	<u>10,905,795</u>	<u>955,824</u>
Public Safety:			
Justice Center			
Personal Services	772,533	724,528	48,005
Materials and Supplies	14,361	13,205	1,156
Contractual Services	554,107	542,833	11,274
Capital Outlay	600	600	-
Other	300	258	42
Total Justice Center	<u>1,341,901</u>	<u>1,281,424</u>	<u>60,477</u>
Coroner			
Personal Services	125,869	125,360	509
Materials and Supplies	641	613	28
Contractual Services	16,102	16,102	-
Other	6,756	6,750	6
Total Coroner	<u>149,368</u>	<u>148,825</u>	<u>543</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	106,100	103,034	3,066
Contractual Services	32,728	32,715	13
Total Home Arrest	<u>138,828</u>	<u>135,749</u>	<u>3,079</u>
Sheriff			
Personal Services	4,361,600	4,229,100	132,500
Materials and Supplies	96,953	94,188	2,765
Contractual Services	380,769	380,047	722
Capital Outlay	45,382	45,382	-
Other	239,724	237,907	1,817
Total Sheriff	<u>5,124,428</u>	<u>4,986,624</u>	<u>137,804</u>
Building Regulations Department			
Personal Services	241,270	237,569	3,701
Materials and Supplies	633	430	203
Other	25,213	21,283	3,930
Total Building Regulations Department	<u>267,116</u>	<u>259,282</u>	<u>7,834</u>
Disaster Services			
Personal Services	101,357	100,819	538
Materials and Supplies	48	48	-
Contractual Services	6,196	5,831	365
Other	2,926	2,699	227
Total Disaster Services	<u>110,527</u>	<u>109,397</u>	<u>1,130</u>
Detention Home			
Contractual Services	1,008,726	961,380	47,346
Total Detention Home	<u>1,008,726</u>	<u>961,380</u>	<u>47,346</u>
Total Public Safety	<u>8,140,894</u>	<u>7,882,681</u>	<u>258,213</u>
Public Works:			
Engineer			
Personal Services	111,550	107,565	3,985
Materials and Supplies	1,000	500	500
Contractual Services	1,230	-	1,230
Total Engineer	<u>113,780</u>	<u>108,065</u>	<u>5,715</u>
Total Public Works	<u>113,780</u>	<u>108,065</u>	<u>5,715</u>
Health:			
Commissioners			
Contractual Services	108,699	108,386	313
Total Commissioners	<u>108,699</u>	<u>108,386</u>	<u>313</u>
TB Hospital			
Contractual Services	4,304	2,304	2,000
Total TB Hospital	<u>4,304</u>	<u>2,304</u>	<u>2,000</u>
Vital Statistics			
Contractual Services	138	-	138
Total Vital Statistics	<u>138</u>	<u>-</u>	<u>138</u>
Other Health			
Contractual Services	218,726	218,726	-
Total Other Health	<u>218,726</u>	<u>218,726</u>	<u>-</u>
Total Health	<u>331,867</u>	<u>329,416</u>	<u>2,451</u>
Human Services:			
Soldiers Relief			
Personal Services	110,213	104,892	5,321
Materials and Supplies	7,095	4,183	2,912
Contractual Services	2,733	2,494	239
Capital Outlay	29,000	28,375	625
Other	539,844	415,096	124,748
Total Soldiers Relief	<u>688,885</u>	<u>555,040</u>	<u>133,845</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	244,290	229,736	14,554
Other	62,634	59,325	3,309
Total Veterans Services	<u>306,924</u>	<u>289,061</u>	<u>17,863</u>
Other Charity			
Other	300	100	200
Total Other Charity	<u>300</u>	<u>100</u>	<u>200</u>
Total Human Services	<u>996,109</u>	<u>844,201</u>	<u>151,908</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	520,710	520,710	-
Other	7,816	2,316	5,500
Total Agriculture	<u>528,526</u>	<u>523,026</u>	<u>5,500</u>
Total Economic Development and Assistance	<u>528,526</u>	<u>523,026</u>	<u>5,500</u>
<i>Total Expenditures</i>	<u>21,972,795</u>	<u>20,593,184</u>	<u>1,379,611</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,611,182)</u>	<u>451,751</u>	<u>2,062,933</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	8,000	4,514	(3,486)
Transfers In	100,000	56,320	(43,680)
Transfers Out	(1,476,269)	(1,297,977)	178,292
<i>Total Other Financing Sources (Uses)</i>	<u>(1,368,269)</u>	<u>(1,237,143)</u>	<u>131,126</u>
<i>Net Change in Fund Balance</i>	(2,979,451)	(785,392)	2,194,059
<i>Fund Balance (Deficit) Beginning of Year</i>	3,833,107	3,833,107	-
Prior Year Encumbrances Appropriated	<u>746,343</u>	<u>746,343</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,599,999</u>	<u>\$ 3,794,058</u>	<u>\$ 2,194,059</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, 2012*

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Unclaimed Monies  
For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 10,000	\$ 44,088	\$ 34,088
<i>Total Revenues</i>	<u>10,000</u>	<u>44,088</u>	<u>34,088</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Unclaimed Monies			
Other	263,811	133,751	130,060
<i>Total Expenditures</i>	<u>263,811</u>	<u>133,751</u>	<u>130,060</u>
<i>Net Change in Fund Balance</i>	(253,811)	(89,663)	164,148
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>253,811</u>	<u>253,811</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 164,148</u>	<u>\$ 164,148</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ 7	\$ 7
<i>Total Revenues</i>	<u>-</u>	<u>7</u>	<u>7</u>
<b>Expenditures</b>			
Current:			
Human Services			
Other	3,277		3,277
<i>Total Expenditures</i>	<u>3,277</u>	<u>-</u>	<u>3,277</u>
<i>Net Change in Fund Balance</i>	(3,277)	7	3,284
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>3,277</u>	<u>3,277</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,284</u>	<u>\$ 3,284</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,229,294	\$ 4,294
Charges for Services	30,000	27,973	(2,027)
Fines and Forfeitures	59,500	69,938	10,438
Intergovernmental	5,758,285	5,897,475	139,190
Contributions and Donations	-	30,362	30,362
Other	70,500	20,225	(50,275)
<i>Total Revenues</i>	<u>7,143,285</u>	<u>7,275,267</u>	<u>131,982</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	3,030,891	2,782,303	248,588
Materials and Supplies	2,627,397	2,605,489	21,908
Contractual Services	1,557,298	1,502,908	54,390
Capital Outlay	830,760	829,390	1,370
Other	779,976	661,629	118,347
<i>Total Expenditures</i>	<u>8,826,322</u>	<u>8,381,719</u>	<u>444,603</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,683,037)	(1,106,452)	576,585
<b>Other Financing Uses</b>			
Transfers Out	(265,000)	(264,228)	772
<i>Net Change in Fund Balance</i>	(1,948,037)	(1,370,680)	577,357
<i>Fund Balance (Deficit) Beginning of Year</i>	913,487	913,487	-
Prior Year Encumbrances Appropriated	1,034,550	1,034,550	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 577,357</u>	<u>\$ 577,357</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 5,500,000	\$ 5,853,726	\$ 353,726
Charges for Services	63,000	62,377	(623)
Intergovernmental	5,076,751	6,026,429	949,678
Interest	-	90	90
Other	60,000	104,270	44,270
<i>Total Revenues</i>	<u>10,699,751</u>	<u>12,046,892</u>	<u>1,347,141</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	8,475,000	6,722,677	1,752,323
Materials and Supplies	424,616	416,092	8,524
Contractual Services	3,791,391	3,404,565	386,826
Capital Outlay	209,273	72,260	137,013
Other	3,319,982	2,743,994	575,988
<i>Total Expenditures</i>	<u>16,220,262</u>	<u>13,359,588</u>	<u>2,860,674</u>
<i>Net Change in Fund Balance</i>	(5,520,511)	(1,312,696)	4,207,815
<i>Fund Balance (Deficit) Beginning of Year</i>	6,892,924	6,892,924	-
Prior Year Encumbrances Appropriated	<u>338,032</u>	<u>338,032</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,710,445</u>	<u>\$ 5,918,260</u>	<u>\$ 4,207,815</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 4,240,479	\$ 4,240,479	\$ -
Other	389,614	356,068	(33,546)
<i>Total Revenues</i>	<u>4,630,093</u>	<u>4,596,547</u>	<u>(33,546)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	2,838,110	2,822,145	15,965
Materials and Supplies	84,210	84,008	202
Contractual Services	2,403,734	2,347,626	56,108
Capital Outlay	67,213	62,928	4,285
Other	262,498	256,001	6,497
<i>Total Expenditures</i>	<u>5,655,765</u>	<u>5,572,708</u>	<u>83,057</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,025,672)	(976,161)	49,511
<b>Other Financing Sources</b>			
Transfers In	216,464	257,977	41,513
Transfers Out	(79)	-	79
<i>Total Other Financing Sources (Uses)</i>	<u>216,385</u>	<u>257,977</u>	<u>41,592</u>
<i>Net Change in Fund Balance</i>	(809,287)	(718,184)	91,103
<i>Fund Balance (Deficit) Beginning of Year</i>	203,725	203,725	-
Prior Year Encumbrances Appropriated	606,561	606,561	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 999</u>	<u>\$ 92,102</u>	<u>\$ 91,103</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 1,152,000	\$ 1,285,043	\$ 133,043
Charges for Services	2,755,000	3,056,204	301,204
Intergovernmental	244,600	181,658	(62,942)
Other	112,000	222,482	110,482
<i>Total Revenues</i>	<u>4,263,600</u>	<u>4,745,387</u>	<u>481,787</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,389,992	3,288,821	101,171
Materials and Supplies	518,307	512,473	5,834
Contractual Services	768,411	736,509	31,902
Capital Outlay	72,022	15,246	56,776
Other	99,573	23,073	76,500
<i>Total Expenditures</i>	<u>4,848,305</u>	<u>4,576,122</u>	<u>272,183</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(584,705)	169,265	753,970
<b>Other Financing Uses</b>			
Transfers Out	(240,837)	-	240,837
<i>Net Change in Fund Balance</i>	(825,542)	169,265	994,807
<i>Fund Balance (Deficit) Beginning of Year</i>	4,424,655	4,424,655	-
Prior Year Encumbrances Appropriated	200,887	200,887	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3,800,000</u>	<u>\$ 4,794,807</u>	<u>\$ 994,807</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,280,767	\$ 3,127,223	\$ (153,544)
Charges for Services	498,000	561,531	63,531
Intergovernmental	2,636,885	2,818,975	182,090
Interest		147	147
Contributions and Donations	20,000	22,639	2,639
Other	35,000	11,149	(23,851)
<i>Total Revenues</i>	<u>6,470,652</u>	<u>6,541,664</u>	<u>71,012</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,444,718	3,411,605	33,113
Materials and Supplies	54,219	52,114	2,105
Contractual Services	3,670,448	3,593,171	77,277
Capital Outlay	26,780	26,494	286
Other	281,810	141,084	140,726
<i>Total Expenditures</i>	<u>7,477,975</u>	<u>7,224,468</u>	<u>253,507</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,007,323)	(682,804)	324,519
<b>Other Financing Sources</b>			
Transfers Out	(88,906)	-	88,906
<i>Net Change in Fund Balance</i>	(1,096,229)	(682,804)	413,425
<i>Fund Balance (Deficit) Beginning of Year</i>	6,556,712	6,556,712	-
Prior Year Encumbrances Appropriated	335,928	335,928	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,796,411</u>	<u>\$ 6,209,836</u>	<u>\$ 413,425</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 139,699	\$ 139,398	\$ (301)
Other	2,000	2,967	967
<i>Total Revenues</i>	<u>141,699</u>	<u>142,365</u>	<u>666</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	94,873	84,952	9,921
Materials and Supplies	26,900	6,500	20,400
Contractual Services	5,000	500	4,500
Capital Outlay	5,000	-	5,000
Other	162,639	77,347	85,292
<i>Total Expenditures</i>	<u>294,412</u>	<u>169,299</u>	<u>125,113</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(152,713)	(26,934)	125,779
<b>Other Financing Uses</b>			
Transfers Out	(60,000)	-	60,000
Total Other Financing Sources (Uses)	<u>(60,000)</u>	<u>-</u>	<u>60,000</u>
<i>Net Change in Fund Balance</i>	(212,713)	(26,934)	185,779
<i>Fund Balance (Deficit) Beginning of Year</i>	184,858	184,858	-
Prior Year Encumbrances Appropriated	27,855	27,855	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 185,779</u>	<u>\$ 185,779</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,000,000	\$ 1,347,793	\$ 347,793
Licenses and Permits	100	70	(30)
Other	7,500	13,494	5,994
<i>Total Revenues</i>	<u>1,007,600</u>	<u>1,361,357</u>	<u>353,757</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	648,060	641,483	6,577
Materials and Supplies	17,416	17,188	228
Contractual Services	1,439,559	1,387,693	51,866
Other	60,762	50,752	10,010
<i>Total Expenditures</i>	<u>2,165,797</u>	<u>2,097,116</u>	<u>68,681</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,158,197)	(735,759)	422,438
<b>Other Financing Uses</b>			
Transfers Out	(5,712)	-	5,712
<i>Net Change in Fund Balance</i>	(1,163,909)	(735,759)	428,150
<i>Fund Balance (Deficit) Beginning of Year</i>	1,081,171	1,081,171	-
Prior Year Encumbrances Appropriated	82,738	82,738	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 428,150</u>	<u>\$ 428,150</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 14,000	\$ 14,490	\$ 490
<i>Total Revenues</i>	<u>14,000</u>	<u>14,490</u>	<u>490</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	87,203	18,490	68,713
<i>Total Expenditures</i>	<u>87,203</u>	<u>18,490</u>	<u>68,713</u>
<i>Net Change in Fund Balance</i>	(73,203)	(4,000)	69,203
<i>Fund Balance (Deficit) Beginning of Year</i>	66,188	66,188	-
Prior Year Encumbrances Appropriated	7,015	7,015	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 69,203</u>	<u>\$ 69,203</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 16	\$ 16
<i>Total Revenues</i>	<u>0</u>	<u>16</u>	<u>16</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	160,953	160,270	683
Other	846	846	0
<i>Total Expenditures</i>	<u>161,799</u>	<u>161,116</u>	<u>683</u>
<i>Net Change in Fund Balance</i>	(161,799)	(161,100)	699
<i>Fund Balance (Deficit) Beginning of Year</i>	93,768	93,768	-
Prior Year Encumbrances Appropriated	68,031	68,031	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 699</u>	<u>\$ 699</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$ 189,564	\$ 226,105	\$ 36,541
Fines and Forfeitures	1,000	2,536	1,536
Other	11,000	14,871	3,871
<i>Total Revenues</i>	<u>201,564</u>	<u>243,512</u>	<u>41,948</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	23,000	19,060	3,940
Materials and Supplies	19,000	11,153	7,847
Contractual Services	255,324	252,824	2,500
Other	25,355	17,594	7,761
<i>Total Expenditures</i>	<u>322,679</u>	<u>300,631</u>	<u>22,048</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(121,115)	(57,119)	63,996
<b>Other Financing Uses</b>			
Transfers Out	(1,587)	-	1,587
<b>Total Other Financing Sources (Uses)</b>	<u>(1,587)</u>	<u>-</u>	<u>1,587</u>
<i>Net Change in Fund Balance</i>	(122,702)	(57,119)	65,583
<i>Fund Balance (Deficit) Beginning of Year</i>	377,087	377,087	-
Prior Year Encumbrances Appropriated	15,179	15,179	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 269,564</u>	<u>\$ 335,147</u>	<u>\$ 65,583</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,140	\$ 1,140	\$ -
Intergovernmental	9,200	9,200	-
Other	34,280	34,280	-
<i>Total Revenues</i>	<u>44,620</u>	<u>44,620</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	9,200	9,200	-
Total Public Safety	<u>9,200</u>	<u>9,200</u>	<u>-</u>
Health			
Personal Services	11,730	10,315	1,415
Contractual Services	58,302	42,592	15,710
Total Youth Development Facility	<u>70,032</u>	<u>52,907</u>	<u>17,125</u>
<i>Total Expenditures</i>	<u>79,232</u>	<u>62,107</u>	<u>17,125</u>
<i>Net Change in Fund Balance</i>	(34,612)	(17,487)	17,125
<i>Fund Balance (Deficit) Beginning of Year</i>	24,262	24,262	-
Prior Year Encumbrances Appropriated	<u>10,350</u>	<u>10,350</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 17,125</u>	<u>\$ 17,125</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bureau of Support*  
*For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 345,000	\$ 353,066	\$ 8,066
Intergovernmental	833,889	919,652	85,763
Other	200	21,222	21,022
<i>Total Revenues</i>	<u>1,179,089</u>	<u>1,293,940</u>	<u>114,851</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	1,137,601	1,057,330	80,271
Materials and Supplies	66,839	47,962	18,877
Contractual Services	240,339	203,236	37,103
Capital Outlay	64,020	27,853	36,167
Other	90,237	51,884	38,353
<i>Total Expenditures</i>	<u>1,599,036</u>	<u>1,388,265</u>	<u>210,771</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(419,947)	(94,325)	325,622
<b>Other Financing Uses</b>			
Transfers Out	(11,327)	-	11,327
<i>Net Change in Fund Balance</i>	(431,274)	(94,325)	336,949
<i>Fund Balance (Deficit) Beginning of Year</i>	396,897	396,897	-
Prior Year Encumbrances Appropriated	34,379	34,379	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 336,951</u>	<u>\$ 336,949</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 672,911	\$ 579,338	\$ (93,573)
Interest	-	125	125
Other	58,786	63,119	4,333
<i>Total Revenues</i>	<u>731,697</u>	<u>642,582</u>	<u>(89,115)</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	785,941	744,784	41,157
Other	105,990	57,199	48,791
<i>Total Expenditures</i>	<u>891,931</u>	<u>801,983</u>	<u>89,948</u>
<i>Net Change in Fund Balance</i>	(160,234)	(159,401)	833
<i>Fund Balance (Deficit) Beginning of Year</i>	(120,097)	(120,097)	-
Prior Year Encumbrances Appropriated	280,331	280,331	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 833</u>	<u>\$ 833</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$ 493	\$ 2,173	\$ 1,680
<i>Total Revenues</i>	<u>493</u>	<u>2,173</u>	<u>1,680</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Contractual Services	33,314	4,486	28,828
Capital Outlay	2,545	-	2,545
<i>Total Expenditures</i>	<u>35,859</u>	<u>4,486</u>	<u>31,373</u>
<i>Net Change in Fund Balance</i>	(35,366)	(2,313)	33,053
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>35,366</u>	<u>35,366</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 33,053</u>	<u>\$ 33,053</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 200	\$ 6,153	\$ 5,953
Intergovernmental	23,291	23,291	-
<i>Total Revenues</i>	<u>23,491</u>	<u>29,444</u>	<u>5,953</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	37,549	20,042	17,507
Materials and Supplies	3,650	1,760	1,890
Other	18,678	5,000	13,678
<i>Total Expenditures</i>	<u>59,877</u>	<u>26,802</u>	<u>33,075</u>
<i>Net Change in Fund Balance</i>	(36,386)	2,642	39,028
<i>Fund Balance (Deficit) Beginning of Year</i>	34,626	34,626	-
Prior Year Encumbrances Appropriated	1,760	1,760	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 39,028</u>	<u>\$ 39,028</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 351	\$ 351
<i>Total Revenues</i>	<u>-</u>	<u>351</u>	<u>351</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	5,648	2,000	3,648
<i>Total Expenditures</i>	<u>5,648</u>	<u>2,000</u>	<u>3,648</u>
<i>Net Change in Fund Balance</i>	(5,648)	(1,649)	3,999
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>5,648</u>	<u>5,648</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,999</u>	<u>\$ 3,999</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, 2012*

	Final Budget	Actual	Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 140	\$ 140
Fines and Forfeitures	48,487	64,795	16,308
<i>Total Revenues</i>	<u>48,487</u>	<u>64,935</u>	<u>16,448</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	68,711	51,568	17,143
<i>Total Expenditures</i>	<u>68,711</u>	<u>51,568</u>	<u>17,143</u>
<i>Net Change in Fund Balance</i>	(20,224)	13,367	33,591
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>20,224</u>	<u>20,224</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 33,591</u>	<u>\$ 33,591</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 38,574	\$ 38,099	\$ (475)
Fines and Forfeitures	1,000	1,475	475
<i>Total Revenues</i>	<u>39,574</u>	<u>39,574</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	3,000	3,000	-
Other	169,231	19,161	150,070
<i>Total Expenditures</i>	<u>172,231</u>	<u>22,161</u>	<u>150,070</u>
<i>Net Change in Fund Balance</i>	(132,657)	17,413	150,070
<i>Fund Balance (Deficit) Beginning of Year</i>	124,805	124,805	-
Prior Year Encumbrances Appropriated	7,852	7,852	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 150,070</u>	<u>\$ 150,070</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 199,363	\$ 199,369	\$ 6
<i>Total Revenues</i>	<u>199,363</u>	<u>199,369</u>	<u>6</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	2,452	2,427	25
Contractual Services	299,853	275,423	24,430
<i>Total Expenditures</i>	<u>302,305</u>	<u>277,850</u>	<u>24,455</u>
<i>Net Change in Fund Balance</i>	(102,942)	(78,481)	24,461
<i>Fund Balance (Deficit) Beginning of Year</i>	63,185	63,185	-
Prior Year Encumbrances Appropriated	39,757	39,757	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 24,461</u>	<u>\$ 24,461</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 85,039	\$ 85,000	\$ (39)
Other	-	39	39
<i>Total Revenues</i>	<u>85,039</u>	<u>85,039</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	76,355	73,334	3,021
Materials and Supplies	880	200	680
Contractual Services	1,574	1,075	499
Capital Outlay	704	200	504
Other	22,922	13,593	9,329
<i>Total Expenditures</i>	<u>102,435</u>	<u>88,402</u>	<u>14,033</u>
<i>Net Change in Fund Balance</i>	(17,396)	(3,363)	14,033
<i>Fund Balance (Deficit) Beginning of Year</i>	11,319	11,319	-
Prior Year Encumbrances Appropriated	6,077	6,077	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 14,033</u>	<u>\$ 14,033</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 23,609	\$ 26,716	\$ 3,107
<i>Total Revenues</i>	<u>23,609</u>	<u>26,716</u>	<u>3,107</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	2,000	1,900	100
<i>Total Expenditures</i>	<u>2,000</u>	<u>1,900</u>	<u>100</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	21,609	24,816	3,207
<b>Other Financing Uses</b>			
Transfers Out	(47,961)	(24,452)	23,509
<i>Net Change in Fund Balance</i>	(26,352)	364	26,716
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>26,352</u>	<u>26,352</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 26,716</u>	<u>\$ 26,716</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 380,014	\$ 254,141	\$ (125,873)
<i>Total Revenues</i>	<u>380,014</u>	<u>254,141</u>	<u>(125,873)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	301,818	197,280	104,538
Materials and Supplies	6,588	4,797	1,791
Contractual Services	62,042	41,827	20,215
Capital Outlay	6,217	2,694	3,523
Other	93,726	2,485	91,241
<i>Total Expenditures</i>	<u>470,391</u>	<u>249,083</u>	<u>221,308</u>
<i>Net Change in Fund Balance</i>	(90,377)	5,058	95,435
<i>Fund Balance (Deficit) Beginning of Year</i>	80,962	80,962	-
Prior Year Encumbrances Appropriated	9,415	9,415	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 95,435</u>	<u>\$ 95,435</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CHIP Program*  
*For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 486,325	\$ 365,013	\$ (121,312)
<i>Total Revenues</i>	<u>486,325</u>	<u>365,013</u>	<u>(121,312)</u>
<b>Expenditures</b>			
Current:			
Urban Redevelopment and Housing			
Contractual Services	50,000	27,253	22,747
Capital Outlay	487,585	355,934	131,651
<i>Total Expenditures</i>	<u>537,585</u>	<u>383,187</u>	<u>154,398</u>
<i>Net Change in Fund Balance</i>	(51,260)	(18,174)	33,086
<i>Fund Balance (Deficit) Beginning of Year</i>	(12,979)	(12,979)	-
Prior Year Encumbrances Appropriated	64,239	64,239	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 33,086</u>	<u>\$ 33,086</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 182,497	\$ 216,090	\$ 33,593
<i>Total Revenues</i>	<u>182,497</u>	<u>216,090</u>	<u>33,593</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	60,603	59,382	1,221
Contractual Services	19,716	-	19,716
Other	426,225	408,220	18,005
<i>Total Expenditures</i>	<u>506,544</u>	<u>467,602</u>	<u>38,942</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(324,047)	(251,512)	72,535
<b>Other Financing Sources (Uses)</b>			
Transfers In	72,106	84,305	12,199
Transfers Out	(126,920)	(84,305)	42,615
<i>Total Other Financing Sources (Uses)</i>	<u>(54,814)</u>	<u>-</u>	<u>54,814</u>
<i>Net Change in Fund Balance</i>	(378,861)	(251,512)	127,349
<i>Fund Balance (Deficit) Beginning of Year</i>	382,479	382,479	-
Prior Year Encumbrances Appropriated	<u>22,813</u>	<u>22,813</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 26,431</u>	<u>\$ 153,780</u>	<u>\$ 127,349</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 173,968	\$ 98,271	\$ (75,697)
<i>Total Revenues</i>	<u>173,968</u>	<u>98,271</u>	<u>(75,697)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	213,620	112,458	101,162
Contractual Services	1,729	1,729	-
Other	5,691	-	5,691
<i>Total Expenditures</i>	<u>221,040</u>	<u>114,187</u>	<u>106,853</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(47,072)	(15,916)	31,156
<b>Other Financing Sources</b>			
Advances Out	(16,333)	-	16,333
Transfers In	27,526	27,526	-
<i>Total Other Financing Sources (Uses)</i>	<u>11,193</u>	<u>27,526</u>	<u>16,333</u>
<i>Net Change in Fund Balance</i>	(35,879)	11,610	47,489
<i>Fund Balance (Deficit) Beginning of Year</i>	35,839	35,839	-
Prior Year Encumbrances Appropriated	40	40	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 47,489</u>	<u>\$ 47,489</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 155,832	\$ 106,963	\$ (48,869)
<i>Total Revenues</i>	<u>155,832</u>	<u>106,963</u>	<u>(48,869)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	138,666	85,864	52,802
Contractual Services	5,968	4,028	1,940
Capital Outlay	9,225	9,225	-
Other	18,512	2,061	16,451
<i>Total Expenditures</i>	<u>172,371</u>	<u>101,178</u>	<u>71,193</u>
<i>Net Change in Fund Balance</i>	(16,539)	5,785	22,324
<i>Fund Balance (Deficit) Beginning of Year</i>	15,282	15,282	-
Prior Year Encumbrances Appropriated	1,257	1,257	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 22,324</u>	<u>\$ 22,324</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 36,541	\$ 20,411	\$ (16,130)
<i>Total Revenues</i>	<u>36,541</u>	<u>20,411</u>	<u>(16,130)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	47,441	47,441	-
Other	3,121	425	2,696
<i>Total Expenditures</i>	<u>50,562</u>	<u>47,866</u>	<u>2,696</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(14,021)	(27,455)	(13,434)
<b>Other Financing Sources</b>			
Transfers In	5,866	5,866	-
<i>Net Change in Fund Balance</i>	(8,155)	(21,589)	(13,434)
<i>Fund Balance (Deficit) Beginning of Year</i>	(14,473)	(14,473)	-
Prior Year Encumbrances Appropriated	22,628	22,628	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (13,434)</u>	<u>\$ (13,434)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Court Security Grant  
For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 65,653	\$ 65,653	\$ -
<i>Total Revenues</i>	<u>65,653</u>	<u>65,653</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Contractual Services	65,653	65,653	-
<i>Total Expenditures</i>	<u>65,653</u>	<u>65,653</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mediation Services*  
*For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 225,000	\$ 243,067	\$ 18,067
<i>Total Revenues</i>	<u>225,000</u>	<u>243,067</u>	<u>18,067</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	190,520	186,300	4,220
Contractual Services	306,436	103,979	202,457
<i>Total Expenditures</i>	<u>496,956</u>	<u>290,279</u>	<u>206,677</u>
<i>Net Change in Fund Balance</i>	(271,956)	(47,212)	224,744
<i>Fund Balance (Deficit) Beginning of Year</i>	271,359	271,359	-
Prior Year Encumbrances Appropriated	597	597	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 224,744</u>	<u>\$ 224,744</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 204,654	\$ 204,654	\$ -
<i>Total Revenues</i>	<u>204,654</u>	<u>204,654</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	142,900	141,327	1,573
Other	83,070	77,160	5,910
<i>Total Expenditures</i>	<u>225,970</u>	<u>218,487</u>	<u>7,483</u>
<i>Net Change in Fund Balance</i>	(21,316)	(13,833)	7,483
<i>Fund Balance (Deficit) Beginning of Year</i>	15,332	15,332	-
Prior Year Encumbrances Appropriated	5,984	5,984	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 7,483</u>	<u>\$ 7,483</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Department of Justice Special Projects  
For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 159,972	\$ 47,730	\$ (112,242)
<i>Total Revenues</i>	<u>159,972</u>	<u>47,730</u>	<u>(112,242)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Capital Outlay	110,972	37,941	73,031
Other	49,006	24,006	25,000
<i>Total Expenditures</i>	<u>159,978</u>	<u>61,947</u>	<u>98,031</u>
<i>Net Change in Fund Balance</i>	(6)	(14,217)	(14,211)
<i>Fund Balance (Deficit) Beginning of Year</i>	(28,222)	(28,222)	-
Prior Year Encumbrances Appropriated	28,228	28,228	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (14,211)</u>	<u>\$ (14,211)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Court Special Projects  
For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 1,200	\$ 1,600	\$ 400
<i>Total Revenues</i>	<u>1,200</u>	<u>1,600</u>	<u>400</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Capital Outlay	1,200	243	957
<i>Total Expenditures</i>	<u>1,200</u>	<u>243</u>	<u>957</u>
<i>Net Change in Fund Balance</i>	-	1,357	1,357
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,357</u>	<u>\$ 1,357</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 3,224	\$ 3,474	\$ 250
<i>Total Revenues</i>	<u>3,224</u>	<u>3,474</u>	<u>250</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	15,187	5,129	10,058
<i>Total Expenditures</i>	<u>15,187</u>	<u>5,129</u>	<u>10,058</u>
<i>Net Change in Fund Balance</i>	(11,963)	(1,655)	10,308
<i>Fund Balance (Deficit) Beginning of Year</i>	2,483	2,483	-
Prior Year Encumbrances Appropriated	<u>9,480</u>	<u>9,480</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,308</u>	<u>\$ 10,308</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	11,878	7,000	4,878
<i>Total Expenditures</i>	11,878	7,000	4,878
<i>Net Change in Fund Balance</i>	(11,878)	(7,000)	4,878
<i>Fund Balance (Deficit) Beginning of Year</i>	9,366	9,366	-
Prior Year Encumbrances Appropriated	2,512	2,512	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 4,878	\$ 4,878

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*US Justice Radio Grant*  
*For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 9,520	\$ 9,520	\$ -
<i>Total Revenues</i>	<u>9,520</u>	<u>9,520</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Capital Outlay	9,520	9,520	-
<i>Total Expenditures</i>	<u>9,520</u>	<u>9,520</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*  
*Law Library*  
*For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 209,000	\$ 243,568	\$ 34,568
Other	1,000	713	(287)
<i>Total Revenues</i>	<u>210,000</u>	<u>244,281</u>	<u>34,281</u>
<b>Expenditures</b>			
Current:			
Judicial			
Personal Services	22,713	22,544	169
Materials and Supplies	123,570	113,161	10,409
Other	91,978	75,071	16,907
<i>Total Expenditures</i>	<u>238,261</u>	<u>210,776</u>	<u>27,485</u>
<i>Net Change in Fund Balance</i>	(28,261)	33,505	61,766
<i>Fund Balance (Deficit) Beginning of Year</i>	164,713	164,713	-
Prior Year Encumbrances Appropriated	<u>23,548</u>	<u>23,548</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 160,000</u>	<u>\$ 221,766</u>	<u>\$ 61,766</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 5,000	\$ 10,937	\$ 5,937
<i>Total Revenues</i>	<u>5,000</u>	<u>10,937</u>	<u>5,937</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	6,499	6,380	119
Other	7,060	-	7,060
<i>Total Expenditures</i>	<u>13,559</u>	<u>6,380</u>	<u>7,179</u>
<i>Net Change in Fund Balance</i>	(8,559)	4,557	13,116
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>8,559</u>	<u>8,559</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 13,116</u>	<u>\$ 13,116</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 270,000	\$ 316,603	\$ 46,603
Other	-	9,194	9,194
<i>Total Revenues</i>	<u>270,000</u>	<u>325,797</u>	<u>55,797</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	262,330	260,951	1,379
Materials and Supplies	2,218	1,713	505
Other	114,743	63,672	51,071
<i>Total Expenditures</i>	<u>379,291</u>	<u>326,336</u>	<u>52,955</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(109,291)	(539)	108,752
<b>Other Financing Uses</b>			
Transfers Out	(7,856)	-	7,856
<i>Net Change in Fund Balance</i>	(117,147)	(539)	116,608
<i>Fund Balance (Deficit) Beginning of Year</i>	114,783	114,783	-
Prior Year Encumbrances Appropriated	2,364	2,364	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 116,608</u>	<u>\$ 116,608</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 237,112	\$ 254,743	\$ 17,631
<i>Total Revenues</i>	<u>237,112</u>	<u>254,743</u>	<u>17,631</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Personal Services	100,655	97,872	2,783
Contractual Services	37,675	30,500	7,175
Capital Outlay	104,936	73,283	31,653
<i>Total Expenditures</i>	<u>243,266</u>	<u>201,655</u>	<u>41,611</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(6,154)	53,088	59,242
<b>Other Financing Uses</b>			
Transfers Out	(48,468)	-	48,468
<i>Net Change in Fund Balance</i>	(54,622)	53,088	107,710
<i>Fund Balance (Deficit) Beginning of Year</i>	791,273	791,273	-
Prior Year Encumbrances Appropriated	22,610	22,610	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 759,261</u>	<u>\$ 866,971</u>	<u>\$ 107,710</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 64,230	\$ 41,955	\$ (22,275)
<i>Total Revenues</i>	<u>64,230</u>	<u>41,955</u>	<u>(22,275)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Capital Outlay	64,230	64,230	-
<i>Total Expenditures</i>	<u>64,230</u>	<u>64,230</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	(22,275)	(22,275)
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (22,275)</u>	<u>\$ (22,275)</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 62,608	\$ 53,478	\$ (9,130)
<i>Total Revenues</i>	<u>62,608</u>	<u>53,478</u>	<u>(9,130)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff			
Personal Services	62,608	53,478	9,130
<i>Total Expenditures</i>	<u>62,608</u>	<u>53,478</u>	<u>9,130</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
USDA Rural Business Enterprise  
For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 99,500	\$ 38,416	\$ (61,084)
<i>Total Revenues</i>	<u>99,500</u>	<u>38,416</u>	<u>(61,084)</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	99,500	70,000	29,500
<i>Total Expenditures</i>	<u>99,500</u>	<u>70,000</u>	<u>29,500</u>
<i>Net Change in Fund Balance</i>	-	(31,584)	(31,584)
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (31,584)</u>	<u>\$ (31,584)</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 30,000	\$ 42,500	\$ 12,500
<i>Total Revenues</i>	<u>30,000</u>	<u>42,500</u>	<u>12,500</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	18,750	17,080	1,670
Other	26,366	-	26,366
<i>Total Expenditures</i>	<u>45,116</u>	<u>17,080</u>	<u>28,036</u>
<i>Net Change in Fund Balance</i>	(15,116)	25,420	40,536
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>15,116</u>	<u>15,116</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 40,536</u>	<u>\$ 40,536</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 23,000	\$ 23,855	\$ 855
<i>Total Revenues</i>	<u>23,000</u>	<u>23,855</u>	<u>855</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	36,961	25,052	11,909
<i>Total Expenditures</i>	<u>36,961</u>	<u>25,052</u>	<u>11,909</u>
<i>Net Change in Fund Balance</i>	(13,961)	(1,197)	12,764
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>13,961</u>	<u>13,961</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 12,764</u>	<u>\$ 12,764</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Interlock and Alcohol Monitoring Fund  
For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 88,160	\$ 98,805	\$ 10,645
<i>Total Revenues</i>	<u>88,160</u>	<u>98,805</u>	<u>10,645</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Municipal Courts			
Contractual Services	88,106	54,700	33,406
<i>Total Expenditures</i>	<u>88,106</u>	<u>54,700</u>	<u>33,406</u>
<i>Net Change in Fund Balance</i>	54	44,105	44,051
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 54</u>	<u>\$ 44,105</u>	<u>\$ 44,051</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Forward Demolition*  
*For the Year Ended December 31, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 426,204	\$ -	\$ (426,204)
<i>Total Revenues</i>	<u>426,204</u>	<u>-</u>	<u>(426,204)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Commissioners			
Contractual Services	426,204	-	426,204
<i>Total Expenditures</i>	<u>426,204</u>	<u>-</u>	<u>426,204</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 199,177	\$ -	\$ (199,177)
<i>Total Revenues</i>	<u>199,177</u>	<u>-</u>	<u>(199,177)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Common Pleas Court			
Materials and Supplies	88,138	87,001	1,137
Contractual Services	100,182	100,182	-
Other	10,857	7,400	3,457
<i>Total Expenditures</i>	<u>199,177</u>	<u>194,583</u>	<u>4,594</u>
<i>Net Change in Fund Balance</i>	-	(194,583)	(194,583)
<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>\$ (194,583)</u>	<u>\$ (194,583)</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Other	7,109	-	7,109
<i>Total Expenditures</i>	7,109	-	7,109
<i>Net Change in Fund Balance</i>	(7,109)	-	7,109
<i>Fund Balance (Deficit) Beginning of Year</i>	7,109	7,109	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 7,109	\$ 7,109

**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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 46,000	\$ 60,144	\$ 14,144
<i>Total Revenues</i>	<u>46,000</u>	<u>60,144</u>	<u>14,144</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Contractual Services	110,019	94,277	15,742
<i>Total Expenditures</i>	<u>110,019</u>	<u>94,277</u>	<u>15,742</u>
<i>Net Change in Fund Balance</i>	(64,019)	(34,133)	29,886
<i>Fund Balance (Deficit) Beginning of Year</i>	8,994	8,994	-
Prior Year Encumbrances Appropriated	55,025	55,025	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 29,886</u>	<u>\$ 29,886</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 510,000	\$ 538,713	\$ 28,713
Other	-	509	509
<i>Total Revenues</i>	<u>510,000</u>	<u>539,222</u>	<u>29,222</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	387,860	337,138	50,722
Materials and Supplies	18,601	11,984	6,617
Contractual Services	8,964	4,140	4,824
Capital Outlay	5,000	4,000	1,000
Other	241,702	30,052	211,650
<i>Total Expenditures</i>	<u>662,127</u>	<u>387,314</u>	<u>274,813</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(152,127)	151,908	304,035
<b>Other Financing Uses</b>			
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	-
<i>Net Change in Fund Balance</i>	(252,127)	51,908	304,035
<i>Fund Balance (Deficit) Beginning of Year</i>	233,530	233,530	-
Prior Year Encumbrances Appropriated	<u>18,597</u>	<u>18,597</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 304,035</u>	<u>\$ 304,035</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Other:			
Personal Services	550,700	-	550,700
<i>Total Expenditures</i>	550,700	-	550,700
<i>Excess of Revenues Under Expenditures</i>	(550,700)	-	550,700
<b>Other Financing Sources</b>			
Transfers In	-	43,680	43,680
<i>Net Change in Fund Balance</i>	(550,700)	43,680	594,380
<i>Fund Balance (Deficit) Beginning of Year</i>	550,700	550,700	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 594,380	\$ 594,380

**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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 253,734	\$ 261,645	\$ 7,911
<i>Total Revenues</i>	<u>253,734</u>	<u>261,645</u>	<u>7,911</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Personal Services	230,196	197,137	33,059
Capital Outlay	27,000	21,441	5,559
Other	74,191	47,217	26,974
Total Public Safety	<u>331,387</u>	<u>265,795</u>	<u>65,592</u>
<i>Total Expenditures</i>	<u>331,387</u>	<u>265,795</u>	<u>65,592</u>
<i>Net Change in Fund Balance</i>	(77,653)	(4,150)	73,503
<i>Fund Balance (Deficit) Beginning of Year</i>	65,001	65,001	-
Prior Year Encumbrances Appropriated	<u>12,652</u>	<u>12,652</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 73,503</u>	<u>\$ 73,503</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Rental Income	\$ 47,845	\$ 47,845	\$ -
<i>Total Revenues</i>	<u>47,845</u>	<u>47,845</u>	<u>-</u>
<b>Expenditures</b>			
Debt Service			
Principal Retirement	696,786	696,786	-
Interest and Fiscal Charges	281,185	222,554	58,631
<i>Total Expenditures</i>	<u>977,971</u>	<u>919,340</u>	<u>58,631</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(930,126)	(871,495)	58,631
<b>Other Financing Sources</b>			
Transfers In	850,836	850,836	-
<i>Total Other Financing Sources (Uses)</i>	<u>850,836</u>	<u>850,836</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(79,290)	(20,659)	58,631
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>746,173</u>	<u>746,173</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 666,883</u>	<u>\$ 725,514</u>	<u>\$ 58,631</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 10,000	\$ 12,257	\$ 2,257
Intergovernmental	110,000	164,814	54,814
Rental Income	2,257	18,200	15,943
<i>Total Revenues</i>	<u>122,257</u>	<u>195,271</u>	<u>73,014</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	1,795,499	920,968	874,531
<i>Total Expenditures</i>	<u>1,795,499</u>	<u>920,968</u>	<u>874,531</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,673,242)	(725,697)	947,545
<b>Other Financing Sources (Uses)</b>			
Transfers In	420,000	420,000	-
Transfers Out	(100,000)	-	100,000
<i>Total Other Financing Sources (Uses)</i>	<u>320,000</u>	<u>420,000</u>	<u>100,000</u>
<i>Net Change in Fund Balance</i>	(1,353,242)	(305,697)	1,047,545
<i>Fund Balance (Deficit) Beginning of Year</i>	1,830,229	1,830,229	-
Prior Year Encumbrances Appropriated	345,270	345,270	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 822,257</u>	<u>\$ 1,869,802</u>	<u>\$ 1,047,545</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 969,491	\$ 709,654	\$ (259,837)
<i>Total Revenues</i>	<u>969,491</u>	<u>709,654</u>	<u>(259,837)</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	969,491	932,071	37,420
<i>Total Expenditures</i>	<u>969,491</u>	<u>932,071</u>	<u>37,420</u>
<i>Net Change in Fund Balance</i>	-	(222,417)	(222,417)
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (222,417)</u>	<u>\$ (222,417)</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 22,000	\$ 25,661	\$ 3,661
<i>Total Revenues</i>	<u>22,000</u>	<u>25,661</u>	<u>3,661</u>
<b>Expenditures</b>			
Capital Outlay			
Other	68,253	49,942	18,311
<i>Total Expenditures</i>	<u>68,253</u>	<u>49,942</u>	<u>18,311</u>
<i>Net Change in Fund Balance</i>	(46,253)	(24,281)	21,972
<i>Fund Balance (Deficit) Beginning of Year</i>	25,178	25,178	-
Prior Year Encumbrances Appropriated	21,075	21,075	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 21,972</u>	<u>\$ 21,972</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 1,348,953	\$ 716,552	\$ (632,401)
<i>Total Revenues</i>	<u>1,348,953</u>	<u>716,552</u>	<u>(632,401)</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	1,348,953	1,214,367	134,586
<i>Total Expenditures</i>	<u>1,348,953</u>	<u>1,214,367</u>	<u>134,586</u>
<i>Net Change in Fund Balance</i>	-	(497,815)	(497,815)
<i>Fund Balance (Deficit) Beginning of Year</i>	(271,678)	(271,678)	-
Prior Year Encumbrances Appropriated	<u>271,678</u>	<u>271,678</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (497,815)</u>	<u>\$ (497,815)</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 105,699	\$ 21,158	\$ (84,541)
<i>Total Revenues</i>	<u>105,699</u>	<u>21,158</u>	<u>(84,541)</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	109,795	109,795	-
<i>Total Expenditures</i>	<u>109,795</u>	<u>109,795</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(4,096)	(88,637)	(84,541)
<i>Fund Balance (Deficit) Beginning of Year</i>	(77,807)	(77,807)	-
Prior Year Encumbrances Appropriated	81,903	81,903	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (84,541)</u>	<u>\$ (84,541)</u>

**COMBINING STATEMENTS FOR  
PROPRIETARY FUNDS**

**Wayne County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2012*

	Healthcare Fund	Self Insurance Worker's Compensation	Total Internal Service
<b>Assets</b>			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 1,509,414	\$ 150,854	\$ 1,660,268
Receivables:			
Accounts	322,153	-	322,153
Due from Other Governments	18,902	-	18,902
<i>Total Assets</i>	<u>1,850,469</u>	<u>150,854</u>	<u>2,001,323</u>
<b>Liabilities</b>			
<i>Current Liabilities</i>			
Accounts Payable	8,546	10,726	19,272
Accrued Wages and Benefits	4,274	-	4,274
Due to Other Governments	18,511	-	18,511
Unearned Revenue	523,322	-	523,322
Claims Payable	963,750	16,978	980,728
<i>Total Current Liabilities</i>	<u>1,518,403</u>	<u>27,704</u>	<u>1,546,107</u>
<i>Long-Term Liabilities</i>			
Compensated Absences Payable - net of current portion	17,713	-	17,713
<i>Total Long-Term Liabilities</i>	<u>17,713</u>	<u>-</u>	<u>17,713</u>
<i>Total Liabilities</i>	<u>1,536,116</u>	<u>27,704</u>	<u>1,563,820</u>
<b>Net Position</b>			
Unrestricted	314,353	123,150	437,503
<i>Total Net Position</i>	<u>\$ 314,353</u>	<u>\$ 123,150</u>	<u>\$ 437,503</u>

**Wayne County, Ohio**

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

Internal Service Funds

For the Year Ended December 31, 2012

	Healthcare Fund	Self Insurance Worker's Compensation	Total Internal Service
<b>Operating Revenues</b>			
Charges for Services	\$ 9,754,147	\$ 470,330	\$ 10,224,477
Other	58,888	-	58,888
<i>Total Operating Revenues</i>	<u>9,813,035</u>	<u>470,330</u>	<u>10,283,365</u>
<b>Operating Expenses</b>			
Personal Services	161,751	-	161,751
Contractual Services	891,934	185,398	1,077,332
Claims	7,633,071	258,397	7,891,468
Other	62,265	-	62,265
<i>Total Operating Expenses</i>	<u>8,749,021</u>	<u>443,795</u>	<u>9,192,816</u>
<i>Operating Income (Loss)</i>	1,064,014	26,535	1,090,549
<b>Non-operating Revenues (Expenses)</b>			
Other Non-operating Revenue	19,735	-	19,735
<i>Total Non-operating Revenues (Expenses)</i>	<u>19,735</u>	<u>-</u>	<u>19,735</u>
<i>Change in Net Position</i>	1,083,749	26,535	1,110,284
<i>Net Position Beginning of Year</i>	(769,396)	96,615	(672,781)
<i>Net Position End of Year</i>	<u>\$ 314,353</u>	<u>\$ 123,150</u>	<u>\$ 437,503</u>



**Wayne County, Ohio**

Combining Statement of Cash Flows

Internal Service Fund

For the Year Ended December 31, 2012

	Healthcare Fund	Self Insurance Worker's Compensation	Internal Service
<b>Cash Flows From Operating Activities</b>			
Cash received from sales/service charges	\$ 9,817,198	\$ -	\$ 9,817,198
Cash received from other operating revenue	58,888	470,330	529,218
Cash payments for personal services	(159,316)	-	(159,316)
Cash payments for contractual services	(887,989)	(171,184)	(1,059,173)
Cash payments for claims	(8,079,738)	(246,112)	(8,325,850)
Cash payments for other expenses	(71,657)	-	(71,657)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>677,386</u>	<u>53,034</u>	<u>730,420</u>
<b>Cash Flows From Noncapital Financing Activities</b>			
Cash received from other non-operating revenues	63,978	-	63,978
<i>Net Cash Provided By Noncapital Activities</i>	<u>63,978</u>	<u>-</u>	<u>63,978</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	741,364	53,034	794,398
<i>Cash and Investments at Beginning of Year</i>	768,050	97,820	865,870
<i>Cash and Investments at End of Year</i>	<u>\$ 1,509,414</u>	<u>\$ 150,854</u>	<u>\$ 1,660,268</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities</b>			
Operating Income (Loss)	\$ 1,064,014	\$ 26,535	\$ 1,090,549
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By Operating Activities:			
(Increase) Decrease in Assets			
Accounts Receivable	(254,769)	-	(254,769)
Due From Other Governments	3,386	-	3,386
Prepaid Expenses	2,429	3,488	5,917
Increase (Decrease) in Liabilities			
Accounts Payable	(10,004)	10,726	722
Accrued Wages and Benefits	83	-	83
Compensated Absences Payable	1,148	-	1,148
Due to Other Governments	3,332	-	3,332
Claims Payable	(144,249)	12,285	(131,964)
Unearned Revenue	12,016	-	12,016
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 677,386</u>	<u>\$ 53,034</u>	<u>\$ 730,420</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 789,048	\$ 854,067	\$ 65,019
Other	16,880	25,104	8,224
<i>Total Operating Revenues</i>	<u>805,928</u>	<u>879,171</u>	<u>73,243</u>
<b>Operating Expenses</b>			
Personal Services	171,260	169,768	1,492
Contractual Services	583,978	446,345	137,633
Materials and Supplies	24,876	21,414	3,462
Capital Outlay	562,858	351,723	211,135
Other	243,401	66,744	176,657
Total Operating Expenses	<u>1,586,373</u>	<u>1,055,994</u>	<u>530,379</u>
<i>Operating Loss</i>	(780,445)	(176,823)	603,622
<b>Non Operating Revenues (Expenses)</b>			
Intergovernmental	440,212	371,795	(68,417)
Special Assessment - Capital	404,444	404,444	-
Proceeds from OPWC Loans	85,963	85,963	-
Principal Retirement	(570,817)	(542,833)	27,984
Interest and Fiscal Charges	(142,261)	(142,261)	-
<i>Total Non Operating Revenues (Expenses)</i>	<u>217,541</u>	<u>177,108</u>	<u>(40,433)</u>
<i>Change in Fund Equity</i>	(562,904)	285	563,189
<i>Fund Equity (Deficit) Beginning of Year</i>	280,889	280,889	-
Prior Year Encumbrances Appropriated	<u>382,016</u>	<u>382,016</u>	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 100,001</u>	<u>\$ 663,190</u>	<u>\$ 563,189</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 9,086,318	\$ 9,817,198	\$ 730,880
Other	56,022	58,888	2,866
<i>Total Operating Revenues</i>	<u>9,142,340</u>	<u>9,876,086</u>	<u>733,746</u>
<b>Operating Expenses</b>			
Personal Services	196,032	168,230	27,802
Contractual Services	1,073,454	1,008,240	65,214
Claims	8,520,525	8,082,833	437,692
Other	184,358	92,006	92,352
<i>Total Operating Expenses</i>	<u>9,974,369</u>	<u>9,351,309</u>	<u>623,060</u>
<i>Operating Income (Loss)</i>	(832,029)	524,777	1,356,806
<b>Non Operating Revenues (Expenses)</b>			
Other Non Operating Revenues	63,978	63,978	-
<i>Change in Fund Equity</i>	(768,051)	588,755	1,356,806
<i>Fund Equity (Deficit) Beginning of Year</i>	542,970	542,970	-
Prior Year Encumbrances Appropriated	225,081	225,081	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,356,806</u>	<u>\$ 1,356,806</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 470,330	\$ 470,330	\$ -
<i>Total Operating Revenues</i>	<u>470,330</u>	<u>470,330</u>	<u>-</u>
<b>Operating Expenses</b>			
Contractual Services	190,400	176,348	14,052
Claims	360,750	286,112	74,638
Other	17,000	4,000	13,000
<i>Total Operating Expenses</i>	<u>568,150</u>	<u>466,460</u>	<u>101,690</u>
<i>Change in Fund Equity</i>	(97,820)	3,870	101,690
<i>Fund Equity (Deficit) Beginning of Year</i>	92,420	92,420	-
Prior Year Encumbrances Appropriated	<u>5,400</u>	<u>5,400</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 101,690</u>	<u>\$ 101,690</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 are the County's private purpose trust funds:

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

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

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

#### ***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, 2012*

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 522,256	\$ 483,151	\$ 4,044,047
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	110,316,206
Sales Tax	-	-	-	-
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Governments	2,370,946	-	-	-
<i>Total Assets</i>	<u>\$ 2,370,946</u>	<u>\$ 522,256</u>	<u>\$ 483,151</u>	<u>\$ 114,360,253</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	2,370,946	522,256	483,151	114,360,253
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 2,370,946</u>	<u>\$ 522,256</u>	<u>\$ 483,151</u>	<u>\$ 114,360,253</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>
\$ 485,400	\$ 772,984	\$ 4,873,458	\$ 72,763	\$ 437,441	\$ 11,691,500
-	-	-	-	1,174,458	1,174,458
-	-	-	-	472,743	110,788,949
37,534	-	-	-	-	37,534
-	-	-	-	1,137	1,137
-	-	-	-	2	2
1,067,420	-	-	-	38,953	3,477,319
<u>\$ 1,590,354</u>	<u>\$ 772,984</u>	<u>\$ 4,873,458</u>	<u>\$ 72,763</u>	<u>\$ 2,124,734</u>	<u>\$ 127,170,899</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,590,354	772,984	4,873,458	72,763	1,136,478	126,182,643
-	-	-	-	988,256	988,256
<u>\$ 1,590,354</u>	<u>\$ 772,984</u>	<u>\$ 4,873,458</u>	<u>\$ 72,763</u>	<u>\$ 2,124,734</u>	<u>\$ 127,170,899</u>

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2012*

	Beginning Balance 12/31/2011	Additions	Reductions	Ending Balance 12/31/2012
<b>Undivided and Library Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 5,130,698	\$ 5,130,698	\$ -
Due From Other Governments	2,566,443	2,370,946	2,566,443	2,370,946
<i>Total Assets</i>	<u>\$ 2,566,443</u>	<u>\$ 7,501,644</u>	<u>\$ 7,697,141</u>	<u>\$ 2,370,946</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 2,566,443	\$ 2,370,946	\$ 2,566,443	\$ 2,370,946
<i>Total Liabilities</i>	<u>\$ 2,566,443</u>	<u>\$ 2,370,946</u>	<u>\$ 2,566,443</u>	<u>\$ 2,370,946</u>
<b>Payroll Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 541,151	\$ 20,089,411	\$ 20,108,306	\$ 522,256
<i>Total Assets</i>	<u>\$ 541,151</u>	<u>\$ 20,089,411</u>	<u>\$ 20,108,306</u>	<u>\$ 522,256</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 541,151	\$ -	\$ 18,895	\$ 522,256
<i>Total Liabilities</i>	<u>\$ 541,151</u>	<u>\$ -</u>	<u>\$ 18,895</u>	<u>\$ 522,256</u>
<b>Real Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 470,419	\$ 2,116,045	\$ 2,103,313	\$ 483,151
<i>Total Assets</i>	<u>\$ 470,419</u>	<u>\$ 2,116,045</u>	<u>\$ 2,103,313</u>	<u>\$ 483,151</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 470,419	\$ 12,732	\$ -	\$ 483,151
<i>Total Liabilities</i>	<u>\$ 470,419</u>	<u>\$ 12,732</u>	<u>\$ -</u>	<u>\$ 483,151</u>
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 3,953,647	\$ 115,835,501	\$ 115,745,101	\$ 4,044,047
Receivables:				
Taxes	109,249,547	110,316,206	109,249,547	110,316,206
<i>Total Assets</i>	<u>\$ 113,203,194</u>	<u>\$ 226,151,707</u>	<u>\$ 224,994,648</u>	<u>\$ 114,360,253</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 113,203,194	\$ 114,360,253	\$ 113,203,194	\$ 114,360,253
<i>Total Liabilities</i>	<u>\$ 113,203,194</u>	<u>\$ 114,360,253</u>	<u>\$ 113,203,194</u>	<u>\$ 114,360,253</u>
<b>Undivided Auto</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 418,503	\$ 2,725,093	\$ 2,658,196	\$ 485,400
Receivables:				
Sales Tax	38,706	37,534	38,706	37,534
Due From Other Governments	1,019,109	1,067,420	1,019,109	1,067,420
<i>Total Assets</i>	<u>\$ 1,476,318</u>	<u>\$ 3,830,047</u>	<u>\$ 3,716,011</u>	<u>\$ 1,590,354</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 1,476,318	\$ 1,191,338	\$ 1,077,302	\$ 1,590,354
<i>Total Liabilities</i>	<u>\$ 1,476,318</u>	<u>\$ 1,191,338</u>	<u>\$ 1,077,302</u>	<u>\$ 1,590,354</u>
<b>District Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 728,789	\$ 2,539,598	\$ 2,495,403	\$ 772,984
<i>Total Assets</i>	<u>\$ 728,789</u>	<u>\$ 2,539,598</u>	<u>\$ 2,495,403</u>	<u>\$ 772,984</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 728,789	\$ 44,195	\$ -	\$ 772,984
<i>Total Liabilities</i>	<u>\$ 728,789</u>	<u>\$ 44,195</u>	<u>\$ -</u>	<u>\$ 772,984</u>

(continued)

**Wayne County, Ohio**

*Combining Statement of Changes in Assets and Liabilities*

*Agency Funds*

*For the Year Ended December 31, 2012*

	Beginning Balance 12/31/2011	Additions	Reductions	Ending Balance 12/31/2012
<b>Mental Health and Recovery Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 4,828,752	\$ 9,731,450	\$ 9,686,744	\$ 4,873,458
<i>Total Assets</i>	<u>\$ 4,828,752</u>	<u>\$ 9,731,450</u>	<u>\$ 9,686,744</u>	<u>\$ 4,873,458</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 4,828,752	\$ 44,706	\$ -	\$ 4,873,458
<i>Total Liabilities</i>	<u>\$ 4,828,752</u>	<u>\$ 44,706</u>	<u>\$ -</u>	<u>\$ 4,873,458</u>
<b>Soil and Water Conversation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 67,856	\$ 416,921	\$ 412,014	\$ 72,763
<i>Total Assets</i>	<u>\$ 67,856</u>	<u>\$ 416,921</u>	<u>\$ 412,014</u>	<u>\$ 72,763</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 67,856	\$ 4,907	\$ -	\$ 72,763
<i>Total Liabilities</i>	<u>\$ 67,856</u>	<u>\$ 4,907</u>	<u>\$ -</u>	<u>\$ 72,763</u>
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 340,137	\$ 1,432,952	\$ 1,335,648	\$ 437,441
Cash and Investments in Segregated Accounts	1,299,949	1,174,458	1,299,949	1,174,458
Receivables:				
Taxes	488,550	472,743	488,550	472,743
Accounts	319	1,137	319	1,137
Accrued Interest	1	2	1	2
Due From Other Governments	56,392	38,953	56,392	38,953
<i>Total Assets</i>	<u>\$ 2,185,348</u>	<u>\$ 3,120,245</u>	<u>\$ 3,180,859</u>	<u>\$ 2,124,734</u>
<b>Liabilities</b>				
Accounts Payable	\$ 398	\$ -	\$ 398	\$ -
Due to Other Governments	1,124,088	634,390	622,000	1,136,478
Undistributed Monies	1,060,862	6,539	79,145	988,256
<i>Total Liabilities</i>	<u>\$ 2,185,348</u>	<u>\$ 640,929</u>	<u>\$ 701,543</u>	<u>\$ 2,124,734</u>
<b>Total Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 11,349,254	\$ 160,017,669	\$ 159,675,423	\$ 11,691,500
Cash and Investments in Segregated Accounts	1,299,949	1,174,458	1,299,949	1,174,458
Receivables:				
Taxes	109,738,097	110,788,949	109,738,097	110,788,949
Sales Tax	38,706	37,534	38,706	37,534
Accounts	319	1,137	319	1,137
Accrued Interest	1	2	1	2
Due From Other Governments	3,641,944	3,477,319	3,641,944	3,477,319
<i>Total Assets</i>	<u>\$ 126,068,270</u>	<u>\$ 275,497,068</u>	<u>\$ 274,394,439</u>	<u>\$ 127,170,899</u>
<b>Liabilities</b>				
Accounts Payable	\$ 398	\$ -	\$ 398	\$ -
Due to Other Governments	125,007,010	118,663,467	117,487,834	126,182,643
Undistributed Monies	1,060,862	6,539	79,145	988,256
<i>Total Liabilities</i>	<u>\$ 126,068,270</u>	<u>\$ 118,670,006</u>	<u>\$ 117,567,377</u>	<u>\$ 127,170,899</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, 2012*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Investment Income	\$ -	\$ 23	\$ 23
<i>Total Revenues</i>	<u>-</u>	<u>23</u>	<u>23</u>
<b>Expenses</b>			
Current:			
Human Services			
Personal Services	7,881	-	7,881
<i>Total Expenditures</i>	<u>7,881</u>	<u>-</u>	<u>7,881</u>
<i>Change in Fund Equity</i>	(7,881)	23	7,904
<i>Fund Equity (Deficit) Beginning of Year</i>	<u>7,881</u>	<u>7,881</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 7,904</u>	<u>\$ 7,904</u>

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

**Wayne County, Ohio**  
*Supplementary Schedule*  
*General Fund Cash Basis to GAAP Basis Reconciliation*  
*For the Year Ended December 31, 2012*

	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	Harriett McCoy Trust	Victims Assistance Trust	Recorders Equipment Administration	Certificate of Title Administration	Employee Benefit Liability	Sheriff Rotary	Total General Fund
<b>Revenues</b>											
Property and Other Local Taxes	\$ 3,794,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,794,765
Permissive Sales Taxes	9,307,746	51,131	-	-	-	-	-	-	-	-	9,358,877
Charges for Services	3,550,312	(55,541)	-	-	-	60,080	537,920	-	-	259,745	4,352,516
Licenses and Permits	146,518	-	-	-	-	-	-	-	-	-	146,518
Fines and Forfeitures	347,810	(1,417)	-	-	-	-	-	-	-	-	346,393
Intergovernmental	2,740,538	(223,626)	-	-	-	-	-	-	-	-	2,516,912
Interest	343,113	(12,007)	-	-	7	-	-	-	-	-	331,113
Rent	123,958	(3,567)	-	-	-	-	-	-	-	-	120,391
Other	690,175	2,519	-	62,020	-	-	509	-	-	-	755,223
<b>Total Revenues</b>	<b>21,044,935</b>	<b>(242,508)</b>	<b>-</b>	<b>62,020</b>	<b>7</b>	<b>-</b>	<b>60,080</b>	<b>538,429</b>	<b>-</b>	<b>259,745</b>	<b>21,722,708</b>

**Expenditures**

Current:											
General Government:											
Legislative and Executive	6,034,954	(620,017)	-	133,751	-	-	59,931	367,420	-	-	5,976,039
Judicial	4,870,841	(16,101)	-	-	-	-	-	-	-	-	4,854,740
Public Safety	7,882,681	(182,743)	-	-	-	-	-	-	258,390	-	7,958,328
Public Works	108,065	(775)	-	-	-	-	-	-	-	-	107,290
Health	329,416	(30,209)	-	-	-	-	-	-	-	-	299,207
Human Services	844,201	(21,411)	-	-	-	-	-	-	-	-	822,790
Economic Development and Assistance	523,026	(1,628)	-	-	-	-	-	-	-	-	521,398
<b>Total Expenditures</b>	<b>20,593,184</b>	<b>(872,884)</b>	<b>-</b>	<b>133,751</b>	<b>-</b>	<b>-</b>	<b>59,931</b>	<b>367,420</b>	<b>-</b>	<b>258,390</b>	<b>20,539,792</b>

*Excess (Deficiency) of Revenues  
Over (Under) Expenditures*

	451,751	630,376	-	(71,731)	7	-	149	171,009	-	1,355	1,182,916
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**Other Financing Sources (Uses)**

Proceeds from Sale of Assets	4,514	-	-	-	-	-	-	-	-	-	4,514
Transfers In	56,320	-	-	-	-	-	-	-	43,680	-	100,000
Transfers Out	(1,297,977)	-	-	-	-	-	(100,000)	-	-	-	(1,397,977)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,237,143)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>43,680</b>	<b>-</b>	<b>-</b>	<b>(1,293,463)</b>

*Net Change in Fund Balance*

	(785,392)	630,376	-	(71,731)	7	-	149	71,009	43,680	1,355	(110,547)
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*Beginning Fund Balance*

	3,833,107	2,462,797	400,000	203,049	3,277	7,109	44,948	289,523	550,700	71,120	7,865,630
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*Prior year Encumbrances Appropriated*

	746,343	-	-	-	-	-	-	-	-	-	-
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*Increase/(Decrease) in Consumable Inventory*

	-	(17,738)	-	-	-	-	-	8,265	-	-	(9,473)
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*Ending Fund Balance*

	\$ 3,794,058	\$ 3,075,435	\$ 400,000	\$ 131,318	\$ 3,284	\$ 7,109	\$ 45,097	\$ 368,797	\$ 594,380	\$ 72,475	\$ 7,745,610
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**NOTE:** The above can be used to reconcile the General Fund's Non-GAAP Basis reporting to the General Fund's modified accrual GAAP Basis reporting. Several funds have been consolidated with the General Fund on the modified accrual GAAP Basis as a result of the implementation of GASB Statement No. 54.

# *STATISTICS*







# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S-2 - S-11</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	<b>S-12 - S-19</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S-20 - S-27</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S-28 - S-29</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S-30 - S-38</b>

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

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

	2012	2011	2010 (3)	2009 (2)
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$ 75,132,996	\$ 76,893,619	\$ 78,929,883	\$ 79,056,814
Restricted for:				
Capital Projects	1,984,041	2,022,247	1,884,415	1,851,883
Debt Service	725,514	746,173	746,855	748,393
Public Works Projects	3,483,348	4,256,621	4,836,155	4,242,567
Human Services Programs	19,927,354	19,489,954	20,507,850	20,368,950
Community Development Projects	681,648	194,642	767,514	949,039
Other Purposes	5,747,294	5,439,356	5,075,079	4,356,940
Unrestricted (Deficit)	<u>7,888,653</u>	<u>6,623,813</u>	<u>7,281,622</u>	<u>6,682,244</u>
Total Governmental Activities Net Position	<u>115,570,848</u>	<u>115,666,425</u>	<u>120,029,373</u>	<u>118,256,830</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	8,807,553	8,622,585	7,699,704	7,246,212
Unrestricted (Deficit)	<u>1,358,504</u>	<u>406,905</u>	<u>661,757</u>	<u>795,735</u>
Total Business-type Activities Net Position	<u>10,166,057</u>	<u>9,029,490</u>	<u>8,361,461</u>	<u>8,041,947</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	83,940,549	85,516,204	86,629,587	86,303,026
Restricted	32,549,199	32,148,993	33,817,868	32,517,772
Unrestricted (Deficit)	<u>9,247,157</u>	<u>7,030,718</u>	<u>7,943,379</u>	<u>7,477,979</u>
Total Primary Government Net Position	<u>\$ 125,736,905</u>	<u>\$ 124,695,915</u>	<u>\$ 128,390,834</u>	<u>\$ 126,298,777</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

2008	2007	2006 (1)	2005	2004	2003
\$ 81,110,577	\$ 81,561,433	\$ 79,170,381	\$ 77,166,844	\$ 58,060,575	\$ 56,634,214
1,844,539	1,665,295	2,360,232	2,824,793	3,831,070	2,742,227
784,670	785,506	788,953	787,436	764,341	826,317
3,309,325	4,537,208	4,240,771	3,359,183	4,231,779	4,511,598
18,706,912	17,614,259	17,241,674	17,409,275	15,878,330	12,499,446
1,345,538	768,883	1,099,531	739,489	619,920	1,023,285
3,689,727	2,738,847	2,522,021	3,225,346	3,505,412	2,956,569
9,100,378	11,167,793	11,858,619	10,520,129	9,658,485	9,128,122
<u>119,891,666</u>	<u>120,839,224</u>	<u>119,282,182</u>	<u>116,032,495</u>	<u>96,549,912</u>	<u>90,321,778</u>
5,752,050	5,753,433	5,974,728	6,000,424	4,235,279	3,766,592
886,165	948,515	1,200,327	1,476,022	1,083,607	254,329
<u>6,638,215</u>	<u>6,701,948</u>	<u>7,175,055</u>	<u>7,476,446</u>	<u>5,318,886</u>	<u>4,020,921</u>
86,862,627	87,314,866	85,145,109	83,167,268	62,295,854	60,400,806
29,680,711	28,109,998	28,253,182	28,345,522	28,830,852	24,559,442
9,986,543	12,116,308	13,058,946	11,996,151	10,742,092	9,382,451
<u>\$ 126,529,881</u>	<u>\$ 127,541,172</u>	<u>\$ 126,457,237</u>	<u>\$ 123,508,941</u>	<u>\$ 101,868,798</u>	<u>\$ 94,342,699</u>

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

	2012	2011	2010 (3)	2009 (2)
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 8,103,918	\$ 8,176,389	\$ 7,826,914	\$ 8,472,416
Judicial	5,869,841	5,856,573	5,466,859	5,809,837
Public Safety	10,159,616	10,539,336	10,383,256	11,608,557
Public Works	9,372,804	8,613,555	9,775,297	8,372,289
Health	632,277	570,737	481,906	716,856
Human Services	29,699,471	31,266,388	32,232,617	36,592,414
Conservation and Recreation	-	122,473	527,294	23,925
Economic Development Assistance	1,243,707	1,229,400	590,225	1,281,177
Transportation	-	-	-	-
Urban Redevelopment and Housing	6,280	4,023	-	25,275
Other	-	-	-	-
Interest and Fiscal Charges	236,574	307,831	433,965	442,930
Refunding Bond Issuances Costs	-	106,160	-	-
<i>Total Governmental Activities Expenses</i>	<u>65,324,488</u>	<u>66,792,865</u>	<u>67,718,333</u>	<u>73,345,676</u>
Business-type Activities:				
Sanitary Sewer District	1,119,233	1,334,289	1,089,669	940,568
Water District	-	-	-	23,106
<i>Total Business-Type Activities Expenses</i>	<u>1,119,233</u>	<u>1,334,289</u>	<u>1,089,669</u>	<u>963,674</u>
<i>Total Primary Government Expenses</i>	<u>66,443,721</u>	<u>68,127,154</u>	<u>68,808,002</u>	<u>74,309,350</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	4,135,613	4,009,287	2,887,708	3,041,192
Judicial	1,640,448	1,596,316	1,713,750	1,363,234
Public Safety	1,903,794	2,024,505	1,657,572	1,961,385
Public works	166,042	181,603	481,859	141,839
Health	244,997	254,987	129,933	278,296
Human Services	4,224,040	4,790,580	4,617,604	4,948,337
Economic Development and Assistance	-	-	-	-
Other	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Operating Grants and Contributions				
General Government:				
Legislative and Executive	-	-	-	35,239
Judicial	246,653	201,572	440,065	458,897
Public Safety	937,975	971,472	1,549,678	1,933,457
Public works	6,016,375	5,376,933	6,747,209	6,146,653
Health	52,680	29,656	22,931	436,757
Human Services	15,020,615	14,799,488	17,456,116	22,607,341
Economic Development and Assistance	1,257,682	324,704	426,570	513,819
Transportation	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Other	-	-	-	-
Capital Grants and Contributions				
Public Safety	-	1,062,970	992,118	194,703
Public Works	1,614,313	-	-	967,148
Human Services	-	-	-	-
Conservation and Recreation	-	165,139	1,322,789	8,200
<i>Total Governmental Activities Program Revenues</i>	<u>37,461,227</u>	<u>35,789,212</u>	<u>40,445,902</u>	<u>45,036,497</u>
Business-type Activities:				
Charges for Services				
Sanitary Sewer District	\$ 824,741	\$ 802,327	\$ 802,126	\$ 639,967
Operating Grants and Contributions				
Sanitary Sewer District	458,057	1,199,607	173,140	1,703,293
Water District	-	-	-	-
Capital Grants and Contributions				
Sanitary Sewer District	947,898	-	-	-
<i>Total Business-type Activities Program Revenues</i>	<u>2,230,696</u>	<u>2,001,934</u>	<u>975,266</u>	<u>2,343,260</u>
<i>Total Primary Government Program Revenues</i>	<u>39,691,923</u>	<u>37,791,146</u>	<u>41,421,168</u>	<u>47,379,757</u>

	2008	2007	2006 (1)	2005	2004	2003
\$	9,049,807	\$ 10,659,605	\$ 10,338,123	\$ 10,872,431	\$ 8,860,910	\$ 8,612,858
	6,108,809	6,176,742	4,955,774	4,987,965	4,345,559	4,084,096
	11,909,180	11,329,681	10,344,660	10,051,879	9,009,784	8,892,344
	9,424,619	10,688,840	8,766,467	8,747,609	9,397,388	7,842,845
	881,591	515,654	547,959	467,602	447,708	496,862
	36,056,689	36,572,367	35,666,262	32,897,269	29,638,176	30,212,937
	513	86,029	88,662	61,930	86,405	268,097
	555,635	631,645	590,544	181,528	711,183	357,410
	-	-	-	-	80,346	103,002
	6,714	193,122	385,539	219,017	351,503	376,144
	1,148,460	748,260	884,280	1,059,714	1,089,066	997,222
	463,922	487,641	505,411	511,453	573,619	605,138
	-	-	-	-	-	-
	<u>75,605,939</u>	<u>78,089,586</u>	<u>73,073,681</u>	<u>70,058,397</u>	<u>64,591,647</u>	<u>62,848,955</u>
	970,522	1,242,966	1,239,965	527,824	445,329	388,062
	110,703	28,455	-	-	-	-
	<u>1,081,225</u>	<u>1,271,421</u>	<u>1,239,965</u>	<u>527,824</u>	<u>445,329</u>	<u>388,062</u>
	<u>76,687,164</u>	<u>79,361,007</u>	<u>74,313,646</u>	<u>70,586,221</u>	<u>65,036,976</u>	<u>63,237,017</u>
	3,546,967	5,242,057	5,069,432	5,472,404	4,973,448	4,514,131
	1,528,142	1,549,051	1,389,476	1,166,958	1,228,483	1,073,091
	1,770,496	1,904,406	1,884,869	1,739,546	1,694,817	1,493,227
	159,113	314,421	641,005	438,276	513,129	184,464
	244,458	263,124	246,921	255,722	244,126	236,185
	4,185,586	5,040,289	4,002,044	4,330,178	2,078,883	1,908,541
	2,525	-	-	-	-	-
	130,711	123,583	124,905	161,207	241,927	39,632
	-	-	-	-	-	104,605
	-	-	-	1,037,743	65,024	-
	227,148	203,873	83,766	224,415	170,155	215,709
	1,422,423	1,277,732	1,194,297	1,489,064	1,410,517	1,091,163
	5,779,722	6,653,163	6,241,356	5,662,166	6,025,771	5,585,032
	377,638	8,625	-	17,072	337,075	45,830
	21,134,358	18,781,420	16,989,231	15,501,359	17,289,584	15,882,131
	1,476,841	423,245	1,324,082	212,563	567,224	751,287
	-	-	-	8,838	66,162	78,000
	-	-	-	168,913	329,737	40,436
	-	-	-	1,216	6,817	-
	-	-	-	-	-	-
	1,112,346	5,878,127	2,859,525	19,796,307	3,436,254	1,211,403
	-	-	-	21,900	-	63,676
	271,560	-	-	-	-	-
	<u>43,370,034</u>	<u>47,663,116</u>	<u>42,050,909</u>	<u>57,705,847</u>	<u>40,679,133</u>	<u>34,518,543</u>
\$	671,652	\$ 625,174	\$ 773,477	\$ 1,561,752	\$ 370,045	\$ 290,783
	8,250	95,000	247,601	1,637,489	-	-
	-	36,000	-	-	-	-
	193,445	-	-	-	1,281,249	-
	<u>873,347</u>	<u>756,174</u>	<u>1,021,078</u>	<u>3,199,241</u>	<u>1,651,294</u>	<u>290,783</u>
	<u>44,243,381</u>	<u>48,419,290</u>	<u>43,071,987</u>	<u>60,905,088</u>	<u>42,330,427</u>	<u>34,809,326</u>

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

	2012	2011	2010 (3)	2009 (2)
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(27,863,261)	(31,003,653)	(27,272,431)	(28,309,179)
Business-type Activities	1,111,463	667,645	(114,403)	1,379,586
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(26,751,798)</u>	<u>(30,336,008)</u>	<u>(27,386,834)</u>	<u>(26,929,593)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	3,870,172	3,734,666	3,829,615	3,642,889
Human Services - County Board of MRDD	5,972,655	5,606,589	5,696,429	5,387,356
Human Services - Children Services Board	3,190,063	3,026,597	3,375,959	3,194,973
Human Services - Wayne County Care Center	1,310,172	1,235,708	1,257,497	1,210,463
Sales Taxes	10,558,479	10,113,622	9,362,158	8,883,122
Grants and Entitlements Not Restricted to Specific Progr	1,978,274	2,193,033	3,103,757	2,671,454
Investment Earnings	331,106	424,329	706,265	759,046
Miscellaneous	556,763	306,161	934,403	925,040
Transfers	-	-	-	-
<i>Total Governmental Activities</i>	<u>27,767,684</u>	<u>26,640,705</u>	<u>28,266,083</u>	<u>26,674,343</u>
Business-type Activities:				
Investment Earnings	-	-	-	-
Miscellaneous	25,104	384	49,283	24,146
Transfers	-	-	-	-
<i>Total Business-type Activities</i>	<u>25,104</u>	<u>384</u>	<u>49,283</u>	<u>24,146</u>
<i>Total Primary Government</i>	<u>27,792,788</u>	<u>26,641,089</u>	<u>28,315,366</u>	<u>26,698,489</u>
<b>Change in Net Position</b>				
Governmental Activities	(95,577)	(4,362,948)	993,652	(1,634,836)
Business-type Activities	1,136,567	668,029	(65,120)	1,403,732
<i>Total Primary Government Change in Net Position</i>	<u>\$ 1,040,990</u>	<u>\$ (3,694,919)</u>	<u>\$ 928,532</u>	<u>\$ (231,104)</u>

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

- (1) 2006 has been adjusted for the restatement to the January 1, 2007 beginning balance
- (2) 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
  - Change in fund classifications
  - Unrecorded construction in progress
  - Implementation of GASB 51
- (3) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
  - Implementation of GASB 54

2008	2007	2006 (1)	2005	2004	2003
(32,235,905)	(30,426,470)	(31,022,772)	(12,352,550)	(23,912,514)	(28,330,412)
(207,878)	(515,247)	(218,887)	2,671,417	1,205,965	(97,279)
<u>(32,443,783)</u>	<u>(30,941,717)</u>	<u>(31,241,659)</u>	<u>(9,681,133)</u>	<u>(22,706,549)</u>	<u>(28,427,691)</u>
3,780,439	3,680,018	4,073,625	3,731,097	3,539,365	3,506,201
6,074,774	6,030,019	6,771,032	6,593,307	6,302,039	6,505,586
3,570,150	3,493,610	3,882,756	3,785,863	3,749,905	1,234,983
1,040,166	1,025,712	1,183,746	1,074,937	1,063,434	1,044,506
10,613,699	9,749,972	9,522,787	9,538,188	9,320,992	8,990,237
3,379,153	4,042,417	4,407,494	4,491,322	4,491,042	4,698,400
2,356,663	3,267,530	2,379,412	1,645,951	739,335	864,271
473,303	704,234	621,336	983,131	1,026,536	2,115,648
-	(10,000)	277,787	534,583	(92,000)	(1,410,162)
<u>31,288,347</u>	<u>31,983,512</u>	<u>33,119,975</u>	<u>32,378,379</u>	<u>30,140,648</u>	<u>27,549,670</u>
-	-	-	6,669	-	18,662
144,145	32,140	195,283	32,959	-	-
-	10,000	(277,787)	(534,583)	92,000	1,410,162
<u>144,145</u>	<u>42,140</u>	<u>(82,504)</u>	<u>(494,955)</u>	<u>92,000</u>	<u>1,428,824</u>
<u>31,432,492</u>	<u>32,025,652</u>	<u>33,037,471</u>	<u>31,883,424</u>	<u>30,232,648</u>	<u>28,978,494</u>
(947,558)	1,557,042	2,097,203	20,025,829	6,228,134	(780,742)
(63,733)	(473,107)	(301,391)	2,176,462	1,297,965	1,331,545
<u>\$ (1,011,291)</u>	<u>\$ 1,083,935</u>	<u>\$ 1,795,812</u>	<u>\$ 22,202,291</u>	<u>\$ 7,526,099</u>	<u>\$ 550,803</u>

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

	2012	2011 (3)	2010 (2)	2009
General Fund				
Reserved	\$ -	\$ -	\$ 888,816	\$ 923,557
Unreserved	-	-	5,830,058	5,857,491
Nonspendable	622,685	710,199	-	-
Restricted	3,284	3,277	-	-
Committed	994,380	950,700	-	-
Assigned	2,577,304	735,724	-	-
Unassigned	3,547,957	5,465,730	-	-
<i>Total General Fund</i>	<u>7,745,610</u>	<u>7,865,630</u>	<u>6,718,874</u>	<u>6,781,048</u>
All Other Governmental Funds				
Reserved	-	-	5,167,495	3,545,057
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	-	-	24,077,723	23,305,513
Debt Service Funds	-	-	746,855	748,393
Capital Projects Funds	-	-	586,259	1,301,320
Nonspendable	525,629	258,572	-	-
Restricted	27,328,110	27,698,932	-	-
Committed	776,696	819,137	-	-
Assigned	1,188,075	1,094,323	-	-
Unassigned	(175,488)	(68,673)	-	-
<i>Total All Other Governmental Funds</i>	<u>29,643,022</u>	<u>29,802,291</u>	<u>30,578,332</u>	<u>28,900,283</u>
<i>Total Governmental Funds</i>	<u>\$ 37,388,632</u>	<u>\$ 37,667,921</u>	<u>\$ 37,297,206</u>	<u>\$ 35,681,331</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



2008	2007	2006 (1)	2005	2004	2003
\$ 925,400	\$ 3,460,433	\$ 947,248	\$ 2,095,990	\$ 2,163,711	\$ 1,094,844
6,968,146	5,453,415	7,214,036	5,813,472	5,378,821	7,133,853
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,893,546</u>	<u>8,913,848</u>	<u>8,161,284</u>	<u>7,909,462</u>	<u>7,542,532</u>	<u>8,228,697</u>
4,206,537	4,093,958	3,657,157	3,553,116	6,328,369	4,939,337
20,412,926	21,350,745	23,103,620	20,740,275	19,489,085	16,200,861
750,164	751,000	788,953	829,348	829,349	872,910
920,763	1,274,960	1,453,543	2,234,420	(108,722)	903,969
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>26,290,390</u>	<u>27,470,663</u>	<u>29,003,273</u>	<u>27,357,159</u>	<u>26,538,081</u>	<u>22,917,077</u>
<u>\$ 34,183,936</u>	<u>\$ 36,384,511</u>	<u>\$ 37,164,557</u>	<u>\$ 35,266,621</u>	<u>\$ 34,080,613</u>	<u>\$ 31,145,774</u>

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

	2012	2011	2010 (1)	2009 (1)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 14,060,757	\$ 13,972,288	\$ 14,075,404	\$ 13,963,870
Sales Tax	10,584,910	10,020,259	9,332,521	8,991,618
Special Assessments	2,173	2,202	2,335	1,541
Charges for Services	10,649,571	11,495,362	11,276,608	10,979,593
Licenses and Permits	372,693	411,298	411,582	291,938
Fines and Forfeitures	1,374,321	924,463	937,707	739,601
Intergovernmental	26,763,708	26,705,291	31,034,578	35,771,584
Investment Income	340,303	436,840	720,618	772,895
Rent	188,565	238,390	251,352	254,380
Donations	53,001	66,570	29,293	30,919
Other	1,530,283	1,682,092	2,649,063	2,264,497
<i>Total Revenues</i>	<u>65,920,285</u>	<u>65,955,055</u>	<u>70,721,061</u>	<u>74,062,436</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	7,584,075	7,438,708	7,353,720	7,727,287
Judicial	5,432,513	5,187,927	5,009,989	5,128,999
Public Safety	9,836,241	9,872,561	10,459,157	11,488,766
Public Works	7,988,792	7,022,605	7,317,536	6,477,463
Health	640,002	595,755	485,647	753,712
Human Services	30,396,272	31,588,680	33,528,980	36,983,483
Conservation and Recreation	-	-	527,294	24,023
Economic Development and Assistance	1,240,081	1,354,368	608,095	1,456,151
Transportation	-	-	-	-
Urban Redevelopment and Housing	7,019	19,020	-	30,332
Other	-	-	-	-
Capital Outlay	2,155,474	1,752,558	2,715,341	1,640,742
Debt Service:				
Principal Retirement	696,786	796,786	621,786	596,000
Interest and Fiscal Charges	222,554	251,982	411,808	436,823
Bond Issuance Costs	-	106,160	-	-
<i>Total Expenditures</i>	<u>66,199,809</u>	<u>65,987,110</u>	<u>69,039,353</u>	<u>72,743,781</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(279,524)</u>	<u>(32,055)</u>	<u>1,681,708</u>	<u>1,318,655</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	4,514	7,901	56	-
Issuance of Refunding Bond	-	8,020,000	-	-
Premium on Issuance of Refunding Bond	-	118,648	-	-
Payment to Refunded Bond Escrow Agent	-	(7,960,319)	-	-
Proceeds of OPWC Loans	-	-	-	115,727
Proceeds from Sale of Notes	-	-	-	-
Insurance Recovery	-	-	-	100,000
Other Financing Sources	-	-	-	-
Transfers In	1,746,510	1,578,683	1,744,500	1,301,815
Transfers Out	(1,746,510)	(1,578,683)	(1,744,500)	(1,301,815)
<i>Total Other Financing Sources (Uses)</i>	<u>4,514</u>	<u>186,230</u>	<u>56</u>	<u>215,727</u>
<i>Net Change in Fund Balances</i>	<u>\$ (275,010)</u>	<u>\$ 154,175</u>	<u>\$ 1,681,764</u>	<u>\$ 1,534,382</u>
Debt Service as a Percentage of Noncapital Expenditures	1.4%	1.8%	1.6%	1.5%

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

	2008	2007	2006	2005	2004	2003
\$	13,953,967	\$ 14,079,568	\$ 16,041,064	\$ 15,126,971	\$ 14,643,206	\$ 12,474,218
	9,700,500	9,749,972	9,522,786	9,538,188	9,320,992	8,990,237
	2,269	2,310	2,494	2,350	1,984	1,492
	10,185,973	11,584,245	10,547,546	10,928,771	9,285,119	8,874,027
	314,086	327,486	343,793	341,050	365,814	317,086
	767,712	807,875	800,464	646,012	652,298	630,614
	33,424,208	34,699,636	32,409,156	31,037,834	32,636,361	30,532,044
	2,381,710	3,311,307	2,419,191	1,672,214	777,685	882,929
	252,560	400,851	726,679	426,458	435,011	263,782
	29,936	29,814	777,713	25,502	-	-
	2,030,401	2,382,524	1,991,343	2,759,159	2,778,130	2,024,399
	<u>73,043,322</u>	<u>77,375,588</u>	<u>75,582,229</u>	<u>72,504,509</u>	<u>70,896,600</u>	<u>64,990,828</u>
	8,608,665	9,961,381	9,834,394	10,662,511	9,345,153	8,323,649
	5,602,463	5,399,957	4,633,515	4,605,217	4,216,327	3,919,875
	11,413,429	10,865,957	10,183,328	9,741,246	8,566,750	8,685,057
	8,108,593	7,413,497	6,589,224	7,785,176	6,209,851	5,651,449
	931,773	513,347	545,494	472,896	472,280	471,654
	36,184,213	35,973,974	35,393,685	32,724,351	30,081,204	30,372,975
	415	86,029	88,662	64,179	192,312	162,190
	587,986	640,261	600,317	197,450	711,183	357,410
	-	-	-	-	80,346	103,002
	6,714	193,122	385,539	219,017	351,503	376,144
	1,248,460	748,260	855,176	1,029,536	1,045,390	980,936
	1,563,509	5,273,226	4,600,920	2,405,907	7,339,661	7,886,569
	573,500	591,000	573,500	558,413	590,868	768,687
	460,036	484,280	507,429	529,161	549,816	849,476
	-	-	-	-	-	-
	<u>75,289,756</u>	<u>78,144,291</u>	<u>74,791,183</u>	<u>70,995,060</u>	<u>69,752,644</u>	<u>68,909,073</u>
	<u>(2,246,434)</u>	<u>(768,703)</u>	<u>791,046</u>	<u>1,509,449</u>	<u>1,143,956</u>	<u>(3,918,245)</u>
	250	653	566	3,286	2,630	352
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	100,000	-	-	-
	-	-	-	-	1,860,000	-
	-	-	-	-	-	-
	-	-	-	700	-	-
	1,329,535	211,796	2,511,887	3,990,081	2,248,500	1,897,924
	<u>(1,329,535)</u>	<u>(221,796)</u>	<u>(2,234,100)</u>	<u>(3,455,498)</u>	<u>(2,340,500)</u>	<u>(1,946,937)</u>
	<u>250</u>	<u>(9,347)</u>	<u>378,353</u>	<u>538,569</u>	<u>1,770,630</u>	<u>(48,661)</u>
\$	<u>(2,246,184)</u>	<u>(778,050)</u>	<u>\$ 1,169,399</u>	<u>\$ 2,048,018</u>	<u>\$ 2,914,586</u>	<u>\$ (3,966,906)</u>
	1.4%	1.5%	1.5%	1.6%	1.8%	2.7%

**Wayne County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Collection Years*

Collection Year	Real Property (1)		Personal Property (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2012	\$ 2,103,857,360	\$ 6,011,021,029	\$ -	\$ -
2011 (a)	2,092,788,770	5,979,396,486	-	-
2010	2,121,851,380	6,062,432,514	-	-
2009	2,113,732,713	6,039,236,323	-	-
2008 (b)	1,958,613,860	5,596,039,600	133,357,090	711,237,813
2007	1,932,238,290	5,520,680,829	199,313,410	1,063,004,853
2006	1,898,089,730	5,423,113,514	237,708,940	1,033,517,130
2005 (a)	1,731,791,370	4,947,975,343	247,616,539	1,076,593,648
2004	1,681,250,730	4,803,573,514	256,771,579	1,116,398,170
2003	1,643,193,530	4,694,838,657	275,209,164	1,196,561,583

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 2003 - 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 value as of 2003.
- (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		
\$ 81,758,920	\$ 92,907,864	\$ 2,185,616,280	\$ 6,103,928,892	35.81%	9.25
74,865,310	85,074,216	2,167,654,080	6,064,470,702	35.74%	9.25
64,270,757	73,034,951	2,186,122,137	6,135,467,465	35.63%	9.25
62,534,232	71,061,627	2,176,266,945	6,110,297,950	35.62%	9.65
52,485,560	59,642,682	2,144,456,510	6,366,920,095	33.68%	9.65
66,890,030	76,011,398	2,198,441,730	6,659,697,080	33.01%	9.65
67,580,500	76,796,023	2,203,379,170	6,533,426,667	33.72%	9.65
72,847,700	82,781,477	2,052,255,609	6,107,350,468	33.60%	9.65
69,620,750	79,114,489	2,007,643,059	5,999,086,173	33.47%	9.65
73,305,970	83,302,239	1,991,708,664	5,974,702,479	33.34%	8.75

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

	2012	2011	2010	2009
<b>County Units:</b>				
General Fund	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	1.80	1.80	1.80	2.20
Bond	0.00	0.00	0.00	0.00
Total	<u>9.25</u>	<u>9.25</u>	<u>9.25</u>	<u>9.65</u>
<b>School Districts within the County:</b>				
Chippewa Local	39.40	39.40	39.40	44.90
Dalton Local	50.10	50.10	43.60	43.60
Green Local	59.65	59.65	59.70	55.15
Orrville City	63.90	63.25	63.30	58.05
Wooster City	79.50	79.50	78.70	71.60
<b>Overlapping School Districts :</b>				
Norwayne Local	35.35	35.35	35.70	35.70
Northwestern Local	32.30	32.30	32.60	32.60
Rittman Exempted Village	63.35	63.35	63.20	63.20
Southeast Local	51.35	51.35	51.40	44.50
Triway Local	49.40	49.40	49.40	49.50
East Holmes Local	25.50	25.55	25.60	25.70
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	56.10	55.00	55.00	58.50
Tuslaw Local	66.00	65.50	65.50	59.80
West Holmes Local	35.48	35.70	35.75	36.05
<b>Vocational School:</b>				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.85	4.85	4.85	4.85
<b>Corporations:</b>				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	20.80	20.80	15.80	15.80
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	6.70	6.70	6.70
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	3.40	3.40	3.40	3.40
Wooster	2.70	4.20	4.20	4.20

2008	2007	2006	2005	2004	2003
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
2.20	2.20	2.20	2.20	2.20	1.30
0.00	0.00	0.00	0.00	0.00	0.00
9.65	9.65	9.65	9.65	9.65	8.75
44.90	44.90	44.90	44.90	42.50	43.00
43.60	43.60	43.60	43.60	43.60	43.60
56.05	54.35	54.80	50.25	50.25	50.75
58.88	54.30	54.30	54.30	54.30	46.60
72.30	72.30	72.10	71.70	65.20	65.20
36.00	35.90	30.70	30.70	30.70	31.00
32.60	33.60	34.90	34.90	34.90	34.90
63.35	63.05	59.60	60.30	60.30	54.80
44.60	44.70	45.10	45.10	45.10	46.35
49.80	49.90	49.90	44.20	44.20	44.20
25.70	25.95	26.25	26.30	26.60	26.65
49.40	49.40	49.40	49.40	49.40	49.40
59.20	59.00	59.60	60.20	60.80	61.20
59.90	59.90	60.20	60.20	61.00	60.70
32.40	32.90	33.00	33.10	33.60	33.80
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	4.10	4.10	4.10	4.10	4.10
2.60	2.60	2.60	2.60	2.60	2.60
15.80	15.80	15.80	15.80	15.80	15.80
13.40	13.40	13.40	13.40	13.40	13.40
13.00	13.00	13.00	13.00	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10	12.10
4.50	4.50	4.50	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	7.10	7.50	7.50
2.80	2.80	2.80	2.80	2.70	2.70
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

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

	2012	2011	2010	2009
<b>Townships:</b>				
Baughman	4.40	4.40	4.40	4.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	8.20	8.20	8.20	8.20
Clinton	5.50	5.50	5.50	5.50
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	4.60
Green	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60
Paint	10.30	10.30	11.00	11.00
Plain	4.30	4.30	4.30	4.30
Salt Creek	5.80	5.80	3.30	5.80
Sugar Creek	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	6.90	6.90	6.90	6.90
<b>Other Districts:</b>				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	4.30	4.30	4.30	4.30
Wayne County Library	1.25	1.25	1.25	1.25
Central Fire District	3.00	3.00	3.00	3.00
Orrville Library	1.70	1.70	1.70	0.75
South Central Fire District	1.50	1.50	3.00	1.50
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor



2008	2007	2006	2005	2004	2003
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	7.20
5.50	5.50	5.50	5.00	5.00	4.50
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
4.60	4.60	4.60	5.00	5.00	5.00
3.10	3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60	6.60
11.00	11.00	11.00	11.00	11.00	11.00
4.30	4.30	4.30	4.30	4.30	4.30
5.80	5.80	5.80	5.80	8.30	8.30
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
5.90	5.90	5.90	5.90	5.90	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	1.00	1.00	1.00
3.00	2.50	2.50	2.50	2.50	2.50
0.75	2.25	0.75	0.75	0.75	0.75
0.00	0.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	0.00	0.00	0.00

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

Year	Current Levy (1)	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected (2)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2012	\$ 17,544,791	\$ 16,068,841	91.59%	\$ 349,507	\$ 16,418,348	93.58%	\$ 917,286	5.23%
2011	17,085,052	15,631,915	91.49%	375,193	16,007,108	93.69%	953,209	5.58%
2010	17,395,971	15,767,009	90.64%	400,641	16,167,650	92.94%	1,218,577	7.00%
2009	17,694,425	15,582,932	88.07%	445,140	16,028,072	90.58%	1,552,820	8.78%
2008	17,410,534	15,554,878	89.34%	380,643	15,935,521	91.53%	1,464,599	8.41%
2007	16,460,622	14,909,622	90.58%	369,451	15,279,073	92.82%	815,138	4.95%
2006	15,996,993	14,349,310	89.70%	279,585	14,628,895	91.45%	634,640	3.97%
2005	15,996,994	14,478,839	90.51%	357,878	14,836,717	92.75%	809,776	5.06%
2004	14,971,721	13,763,350	91.93%	388,488	14,151,838	94.52%	823,174	5.50%
2003	13,791,877	12,895,760	93.50%	398,092	13,293,852	96.39%	938,596	6.81%

Source: Wayne County Auditor

- (1) Amounts do not include personal property for 2002.  
Amounts include real estate and personal property taxes for 2003-2008.
- (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.

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, 2012 and 2003*

Taxpayer	Type of Entity	2012	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 9,520,180	0.44%
Luk USA, LLC	Manufacturer	5,748,560	0.26%
Insite Wooster LLC	Manufacturer	5,384,460	0.25%
Gerstenslager Company	Manufacturer	4,260,150	0.19%
Wayne Towne Enterprise, Lrd	Retail	3,675,950	0.17%
Insite Orrville LLC	Manufacturer	3,421,300	0.16%
Sprenger Wayne Ltd. Co	Retail	3,317,170	0.15%
Scot Industries	Manufacturer	3,010,510	0.14%
Wooster Associates	Manufacturer	2,969,390	0.14%
JBR Holdings LLC	Manufacturer	2,830,250	0.13%
Total Top Ten Principal Taxpayers		<u>\$ 44,137,920</u>	<u>2.03%</u>
Total County Assessed Valuation		<u>\$ 2,185,616,280</u>	
Taxpayer	Type of Entity	2003	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Rubbermaid	Manufacturer	\$ 18,700,070	0.94%
Luk Incorporated	Manufacturer	17,904,190	0.90%
J. M. Smucker Company	Manufacturer	13,792,840	0.69%
Gerstenslager Company	Manufacturer	11,491,650	0.58%
Bosch Rexroth Corporation	Manufacturer	7,509,730	0.38%
Wooster Brush	Manufacturer	12,099,250	0.61%
Caraustar Paperboard	Manufacturer	5,890,940	0.30%
Morton International	Manufacturer	4,671,110	0.23%
Frito Lay	Manufacturer	4,235,710	0.21%
Premier Farnell Corporation	Manufacturer	3,261,050	0.16%
Total Top Ten Principal Taxpayers		<u>\$ 99,556,540</u>	<u>4.99%</u>
Total County Assessed Valuation		<u>\$ 1,991,708,664</u>	

Source: Wayne County Auditor

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

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

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

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
2012	\$ 1,291,580	\$ 764,988	59.23%
2011	2,164,111	1,130,930	52.26%
2010	1,188,985	1,073,080	90.25%
2009 (2)	1,162,235	1,055,253	90.80%
2008	279,040	213,881	76.65%
2007	275,678	130,279	47.26%
2006	291,982	200,342	68.61%
2005	282,151	217,073	76.94%
2004	191,135	172,452	90.23%
2003	1,147,268	164,075	14.30%

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 Nine Years (4)*

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2012	\$ 849,845	\$ 672,486	\$ 177,359	\$ 12,000	\$ 36,138	3.68
2011 (5)	802,327	909,441	(107,114)	1,565,000	85,474	(0.06)
2010	851,409	658,554	192,855	104,043	159,495	0.73
2009	664,113	509,998	154,115	31,400	175,187	0.75
2008	699,533	727,555	(28,022)	30,300	112,889	(0.20)
2007	657,314	874,806	(217,492)	28,700	115,487	(1.51)
2006	968,760	871,888	96,872	33,200	120,376	0.63
2005 (3)	1,601,380	296,283	1,305,097	1,869,000	101,620	0.66
2004	370,045	387,031	(16,986)	-	6,669	(2.55)

(1) Includes other operating revenues.

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

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

(4) No pledged debt incurred during 2003

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

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

Year	Primary Government			
	General Obligation Bonds	Bond Anticipation Notes	OPWC Loans	Capital Leases
2012	\$ 7,042,775	\$ -	\$ 168,369	\$ -
2011	7,709,052	-	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	-
2005	11,227,000	-	-	-
2004	11,780,500	-	-	4,913
2003	12,321,500	-	43,558	11,223

**Source:** Wayne County Auditor

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Sewer Bonds & Loans Payable	Total Primary Government	Percentage of Personal Income	Per Capita
\$ 4,501,437	\$ 11,712,581	0.33	\$ 102.19
4,954,307	12,842,514	0.37	112.14
4,164,084	12,891,025	0.38	112.58
3,825,037	13,217,764	0.38	116.37
2,653,800	12,742,800	0.38	111.96
2,684,100	12,846,600	0.40	112.99
2,712,800	13,466,300	0.43	118.18
2,746,000	13,973,000	0.45	122.90
2,755,000	14,540,413	0.50	128.02
-	12,376,281	0.44	109.41

**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>
2012	\$ 6,317,261	\$ 2,185,616,280	114,611	0.29%	\$ 55.12
2011	6,962,879	2,167,654,080	114,509	0.32%	60.81
2010	7,550,145	2,186,122,137	114,500	0.35%	65.94
2009	8,159,607	2,176,266,945	113,588	0.37%	71.84
2008	8,748,836	2,144,456,510	113,812	0.41%	76.87
2007	9,316,500	2,198,441,730	113,700	0.42%	81.94
2006	9,864,547	2,203,379,170	113,950	0.45%	86.57
2005	10,397,652	2,052,255,609	113,697	0.51%	91.45
2004	11,016,159	2,007,643,059	113,577	0.55%	96.99
2003	11,448,590	1,991,708,664	113,121	0.57%	101.21

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, 2012

	Net General Obligation Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
<b>Direct:</b>			
Wayne County	\$ 6,317,261	100.00%	\$ 6,317,261
Total direct	<u>6,317,261</u>		<u>6,317,261</u>
<b>Overlapping:</b>			
City of Wooster	4,076,642	100.00%	4,076,642
Village of Congress	3,305	100.00%	3,305
Village of Dalton	296,200	100.00%	296,200
Village of Mount Eaton	125,800	100.00%	125,800
Wooster City School District	11,891,705	100.00%	11,891,705
City of Norton	3,806,093	0.06%	2,284
City of Rittman	1,974,000	96.37%	1,902,344
Orrville City School District	15,840,000	100.00%	15,840,000
Dalton Local School District	14,700,000	100.00%	14,700,000
East Holmes Local School District	1,394,999	0.40%	5,580
Green Local School District	12,570,000	100.00%	12,570,000
Hillsdale Local School District	81,000	4.88%	3,953
Northwest Local School District	18,644,624	0.91%	169,666
Northwestern Local School District	4,294,999	94.64%	4,064,787
Norway Local School District	9,698,168	91.58%	8,881,582
Rittman Exempted Village School District	7,693,279	97.32%	7,487,099
Tuslaw Local School District	12,589,878	1.18%	148,561
West Holmes Local School District	9,900,000	2.28%	225,720
Wayne Public Library District	4,495,000	76.10%	3,420,695
Total overlapping	<u>134,075,692</u>		<u>85,815,923</u>
Total direct and overlapping debt	<u>\$ 140,392,953</u>		<u>\$ 92,133,184</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*

	2012	2011	2010	2009
Assessed Valuation	<u>\$ 2,185,616,280</u>	<u>\$ 2,167,654,080</u>	<u>\$ 2,186,122,137</u>	<u>\$ 2,176,266,945</u>
Bonded Debt Limit (1)	53,140,407	52,691,352	53,153,053	52,906,674
Outstanding Debt:				
General Obligation Bonds	7,042,775	7,709,052	8,297,000	8,908,000
OPWC Loans	168,369	179,155	189,941	200,727
Revenue Bonds-Enterprise	814,000	826,000	837,000	848,000
Bonds and Loans	3,687,437	4,128,307	3,327,084	2,977,037
Total Outstanding Debt	<u>11,712,581</u>	<u>12,842,514</u>	<u>12,651,025</u>	<u>12,933,764</u>
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	-	-	5,580,000	5,930,000
OPWC Loans	168,369	179,155	189,941	200,727
Revenue Bonds-Enterprise	814,000	826,000	837,000	848,000
Bonds and Loans	3,687,437	4,128,307	3,327,084	2,977,037
Amount Available in Debt Service	725,514	746,173	746,855	748,393
Total Exemptions	<u>5,395,320</u>	<u>5,879,635</u>	<u>10,680,880</u>	<u>10,704,157</u>
Net Debt	<u>6,317,261</u>	<u>6,962,879</u>	<u>1,970,145</u>	<u>2,229,607</u>
Voted Debt Margin	<u>46,823,146</u>	<u>45,728,473</u>	<u>51,182,908</u>	<u>50,677,067</u>
Legal Debt Margin as a Percentage of the Debt Limit	88.11%	86.79%	96.29%	95.79%
Bonded Debt Limit (2)	21,856,163	21,676,541	21,861,221	21,762,669
Outstanding Debt:				
General Obligation Bonds	7,042,775	7,709,052	8,297,000	8,908,000
OPWC Loans	168,369	179,155	189,941	200,727
Revenue Bonds-Enterprise	814,000	826,000	837,000	848,000
Improvement (Revenue) Bonds-Enterprise	3,687,437	4,128,307	3,327,084	2,977,037
Total Outstanding Debt	<u>11,712,581</u>	<u>12,842,514</u>	<u>12,651,025</u>	<u>12,933,764</u>
Less Exemptions:				
General Obligation Bonds - Voted	-	-	5,580,000	5,930,000
OPWC Loans	168,369	179,155	189,941	200,727
Revenue Bonds-Enterprise	814,000	826,000	837,000	848,000
Improvement (Revenue) Bonds-Enterprise	3,687,437	4,128,307	3,327,084	2,977,037
Amount Available in Debt Service	725,514	746,173	746,855	748,393
Total Outstanding Debt	<u>5,395,320</u>	<u>5,879,635</u>	<u>10,680,880</u>	<u>10,704,157</u>
Amount of Debt Applicable to Debt Limit	<u>6,317,261</u>	<u>6,962,879</u>	<u>1,970,145</u>	<u>2,229,607</u>
Unvoted Debt Margin	<u>\$ 15,538,902</u>	<u>\$ 14,713,662</u>	<u>\$ 19,891,076</u>	<u>\$ 19,533,062</u>

- (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.

2008	2007	2006	2005	2004	2003
<u>\$ 2,144,456,510</u>	<u>\$ 2,198,441,730</u>	<u>\$ 2,203,379,170</u>	<u>\$ 2,052,255,609</u>	<u>\$ 2,007,643,059</u>	<u>\$ 1,991,708,664</u>
52,111,413	53,461,043	53,584,479	49,806,390	48,691,076	48,292,717
9,499,000	10,067,500	10,653,500	11,227,000	11,780,500	12,321,500
90,000	95,000	100,000	-	-	43,558
858,000	868,000	877,000	886,000	895,000	-
1,795,800	1,816,100	1,835,800	1,860,000	1,860,000	-
<u>12,242,800</u>	<u>12,846,600</u>	<u>13,466,300</u>	<u>13,973,000</u>	<u>14,535,500</u>	<u>12,365,058</u>
6,265,000	6,590,000	6,900,000	7,200,000	7,490,000	7,775,000
90,000	95,000	100,000	-	-	43,558
858,000	868,000	877,000	895,000	895,000	-
1,795,800	1,816,100	1,835,800	1,860,000	1,860,000	-
750,164	751,000	788,953	829,348	764,341	872,910
<u>9,758,964</u>	<u>10,120,100</u>	<u>10,501,753</u>	<u>10,784,348</u>	<u>11,009,341</u>	<u>8,691,468</u>
2,483,836	2,726,500	2,964,547	3,188,652	3,526,159	3,673,590
<u>49,627,577</u>	<u>50,734,543</u>	<u>50,619,932</u>	<u>46,617,738</u>	<u>45,164,917</u>	<u>44,619,127</u>
95.23%	94.90%	94.47%	93.60%	92.76%	92.39%
21,444,565	21,984,417	22,033,792	20,522,556	20,076,431	19,917,087
9,499,000	10,067,500	10,653,500	11,227,000	11,780,500	12,321,500
90,000	95,000	100,000	-	-	43,558
858,000	868,000	877,000	886,000	895,000	-
1,795,800	1,816,100	1,835,800	1,860,000	1,860,000	-
<u>12,242,800</u>	<u>12,846,600</u>	<u>13,466,300</u>	<u>13,973,000</u>	<u>14,535,500</u>	<u>12,365,058</u>
6,265,000	6,590,000	6,900,000	7,200,000	11,780,500	12,321,500
90,000	95,000	100,000	-	-	43,558
858,000	868,000	877,000	895,000	895,000	-
1,795,800	1,816,100	1,835,800	1,860,000	1,860,000	-
750,164	751,000	788,953	829,348	-	872,910
<u>9,758,964</u>	<u>10,120,100</u>	<u>10,501,753</u>	<u>10,784,348</u>	<u>14,535,500</u>	<u>13,237,968</u>
2,483,836	2,726,500	2,964,547	3,188,652	-	(872,910)
<u>\$ 18,960,729</u>	<u>\$ 19,257,917</u>	<u>\$ 19,069,245</u>	<u>\$ 17,333,904</u>	<u>\$ 20,076,431</u>	<u>\$ 20,789,997</u>

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

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<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (000's)(2)</u>	<u>Per Capita Personal Income (3)</u>	<u>Unemployment Rate (3)</u>
2012	114,611	\$ 3,526,003	\$ 30,765	6.8%
2011	114,509	3,431,385	29,966	7.7%
2010	114,500	3,404,705	29,909	9.7%
2009	113,588	3,476,323	28,888	9.7%
2008	113,812	3,355,742	28,020	5.6%
2007	113,700	3,235,234	27,340	4.7%
2006	113,950	3,136,021	26,176	4.5%
2005	113,697	3,074,930	26,176	4.7%
2004	113,577	2,895,093	26,176	4.7%
2003	113,121	2,829,718	18,330	4.8%

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

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

Employer	Industry	2012 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	1,673	2.92%
Wayne County	Government	921	1.61%
Wooster Community Hospital	Hospitals	908	1.59%
Buehlers Food	Retail - grocery	775	1.35%
College of Wooster	Schools- Universities & College Academic	767	1.34%
Luk USA LLC	Automotive	750	1.31%
Gerstenslager Company	Automotive Stamping	580	1.01%
Wooster Brush	Paint Brushes and Rollers	500	0.87%
Wal-Mart Supercenter	Department Store	476	0.83%
Gerber's Poultry	Food Products (Wholesale)	411	0.72%
Total		<u>7,761</u>	<u>13.55%</u>
Total Employment within the County (2)		<u>57,264</u>	

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

Sources:

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

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

	2012	2011	2010	2009
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	19.00	19.00	19.50	21.00
Auditor	27.00	27.00	29.50	29.50
Treasurer	4.00	4.00	5.50	5.50
Prosecuting Attorney	25.50	24.50	25.00	25.50
Board of Elections	23.50	11.00	9.00	8.50
Recorder	4.00	4.00	4.00	4.25
Buildings and Grounds	5.00	5.00	5.00	5.00
Data Processing	2.00	2.00	2.00	2.00
<b>Judicial</b>				
Common Pleas Court	21.75	21.25	22.00	20.50
Probate Court	4.25	4.00	4.00	4.00
Juvenile Court	17.00	20.50	20.50	20.50
Municipal Court	21.50	22.50	21.00	22.00
Clerk of Courts	32.75	32.75	34.25	32.75
Law Library	0.50	0.50	0.50	0.50
<b>Public Safety</b>				
Sheriff	73.75	67.00	66.50	77.50
Probation	2.50	2.00	2.50	3.50
Disaster Services	2.00	2.00	2.00	3.00
Coroner	2.00	2.00	2.00	2.00
Justice Center	17.25	20.00	21.75	22.25
<b>Public Works</b>				
Engineer	43.00	43.25	44.25	46.00
Building Department	4.50	4.50	5.50	5.00
Sewer District	3.00	4.00	5.00	5.50
Health	32.00	32.00	33.00	0.00
<b>Human Services</b>				
Care Center	70.50	76.00	73.00	77.25
DD	163.25	187.25	190.50	203.75
Jobs and Family Services	61.00	64.00	65.00	73.00
Children's Services	61.25	58.50	60.00	64.00
Child Support Enforcement Agency	23.00	22.50	28.50	30.50
Veteran Services	12.00	5.00	12.00	11.00
<b>Total</b>	<u>778.75</u>	<u>788.00</u>	<u>813.25</u>	<u>825.75</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.

2008	2007	2006	2005	2004	2003
22.00	35.50	54.00	49.00	43.50	41.50
30.00	30.00	29.50	28.50	28.50	30.00
5.50	5.50	6.00	6.00	6.00	6.00
30.50	29.00	34.00	31.00	36.00	29.00
10.50	8.50	9.00	9.00	9.00	11.00
4.50	5.00	5.00	5.00	5.00	5.00
6.00	6.00	6.00	6.00	6.00	6.00
2.00	1.00	1.00	1.00	1.00	1.00
20.00	13.00	15.00	15.00	13.00	13.00
4.00	3.00	3.00	3.00	4.00	4.00
20.50	21.00	20.00	20.00	19.00	19.00
25.50	23.00	21.00	21.00	21.00	21.00
34.50	38.50	38.00	35.00	34.00	33.50
0.00	1.00	1.00	1.00	1.00	1.00
85.50	97.00	100.00	92.00	93.50	91.50
4.00	3.00	3.00	3.00	3.00	3.00
3.00	3.00	3.00	3.00	2.00	3.00
2.00	1.00	1.00	1.00	2.00	2.00
26.00	33.50	40.00	44.00	42.00	39.50
50.00	50.00	54.50	55.25	48.75	56.50
8.00	7.00	7.00	9.00	9.00	9.00
5.50	5.00	5.00	5.00	5.00	5.00
0.00	0.00	0.00	0.00	0.00	0.00
79.00	98.00	95.00	101.00	106.00	113.00
213.50	193.50	193.50	194.00	194.00	195.50
68.00	68.00	68.00	69.00	70.00	68.00
65.00	63.00	60.00	59.50	58.50	71.00
30.50	30.00	29.00	30.50	31.00	31.00
11.50	9.00	9.50	9.00	11.50	6.50
<u>867.00</u>	<u>881.00</u>	<u>911.00</u>	<u>905.75</u>	<u>903.25</u>	<u>915.50</u>

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

	2012	2011	2010	2009
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Number of resolutions	594	626	591	681
Number of meetings	53	55	53	56
<b>Auditor</b>				
Number of non-exempt conveyances	2,021	1,669	1,660	1,524
Number of exempt conveyances	1,709	1,521	1,460	1,451
Number of real estate transfers	3,730	3,190	3,120	2,975
Number of county parcels	59,041	59,000	59,009	59,780
Number of personal property returns	10	19	28	28
Number of checks issued	17,921	18,271	20,006	21,648
<b>Treasurer</b>				
Number of parcel billings	117,996	118,016	117,952	119,558
Return on portfolio	93.00	94.00	92.00	91.00
<b>Prosecuting Attorney</b>				
Number of cases - criminal - felony	776	416	520	503
Number of cases - criminal - municipal	1,983	1,773	1,710	1,532
Number of cases - traffic	905	854	1,986	860
Number of cases - civil	600	580	689	734
Number of township requests	150	135	130	165
<b>Board of Elections</b>				
Number of registered voters	77,698	75,486	74,988	73,588
Number of voters last general election	30,678	34,121	36,567	34,724
Percentage of register voters that voted	40.00%	45.00%	48.00%	47.19%
Number Voting Machines	431	375	375	375
<b>Recorder</b>				
Number of deeds recorded	3,510	3,228	3,280	2,801
Number of mortgages recorded	4,380	3,539	3,416	3,867
Number of military discharges recorded	4	25	21	27
<b>Buildings and Grounds</b>				
Number of buildings	24	23	23	23
Square footage of buildings	690,720	686,880	686,880	686,880
<b>Data Processing</b>				
Number of users served	115	108	110	82
<b>Central Purchasing</b>				
Number of purchase orders issued	1,919	2,044	2,250	2,357
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of civil cases filed	873	812	917	981
Number of criminal cases filed	445	416	531	510
Number of domestic cases filed	467	598	531	635
<b>Probation</b>				
Average daily case load	450	450	460	430
<b>Domestic Relations</b>				
Number of cases filed	467	598	531	635
Number of protective orders	59	83	88	102
<b>Probate Court</b>				
Number of civil cases filed	1,517	1,447	1,559	1,445
<b>Juvenile Court</b>				
Number of adjudged delinquent cases filed	508	389	408	461



2008	2007	2006	2005	2004	2003
635	729	761	777	781	729
53	53	53	55	53	54
1,766	2,552	2,415	2,595	2,349	3,007
1,516	1,669	1,725	2,337	1,759	1,922
3,282	4,221	4,140	4,932	4,108	4,929
59,770	57,381	59,849	57,398	56,978	56,216
183	559	691	855	862	3,337
24,377	26,552	32,316	34,378	36,930	40,390
120,060	116,000	114,826	113,997	112,464	111,530
91.00	96.00	96.00	91.00	94.00	94.00
478	498	570	528	506	303
1,424	1,984	2,134	1,512	5,094	4,444
949	1,070	2,083	1,381	963	1,188
2,203	3,205	494	472	377	306
62	275	156	151	146	142
73,217	68,829	70,286	69,995	69,672	61,686
52,276	22,712	38,559	31,419	52,695	27,379
72.20%	33.00%	47.24%	45.72%	75.63%	44.38%
375	375	375	480	480	480
3,167	3,746	3,885	4,259	4,288	4,235
3,806	5,394	6,482	7,108	7,723	10,669
15	21	22	46	43	52
23	23	23	23	23	21
686,880	686,880	686,880	686,880	686,880	650,278
73	96	44	45	45	45
2,779	3,303	3,196	4,016	n/a	n/a
980	944	907	796	820	794
480	465	566	478	480	341
576	612	660	633	630	645
400	394	315	330	345	330
576	612	606	580	627	647
69	73	71	56	70	0
1,560	1,486	1,565	1,503	1,557	1,620
608	756	763	765	696	780

(continued)

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

	2012	2011	2010	2009
Probation				
Average daily case load	N/A	74.83	85.25	77.25
Rehabilitation Center				
Average daily center census	0	0	0	0
Clerk of Courts				
Number of civil cases filed	873	812	936	981
Number of criminal cases filed	445	416	531	503
Law Library				
Law Library Budget	\$ 213,280	\$ 213,280	\$ 182,282	\$ 198,415
Number of volumes in collection	8135	8112	8088	9143
Number of electronic subscriptions	5	5	5	16
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	117	111	110	112
Prisoners booked	2,990	2,938	3,018	3,239
Prisoners released	3,010	2,941	3,029	3,223
Out of County bed days used	0	0	0	650
Enforcement				
Number of incidents reported	10,167	8,624	8,251	10,497
Number of citations issued	1,544	610	431	943
Number of papers served	3,183	4,030	5,410	5,082
Number of telephone calls	46,914	45,433	20,767	20,211
Number of transport hours	2,210	2,026	1,696	4,419
Number of court security hours	4,294	4,132	4,311	4,293
Disaster Services				
Number of emergency responses	0	0	1	0
Coroner				
Number of cases investigated	70	76	71	66
Number of autopsies performed	5	12	8	7
Number of referrals	132	118	83	64
Public Works				
Engineer				
Miles of roads resurfaced	37	15	25	6
Number of bridges replaced/improved	6	5	6	9
Number of culverts built/replaced/improved	60	30	33	25
Building Department				
Number of permits issued	588	509	541	593
Number of inspections performed	3,897	3,762	3,905	4,655
Sewer District (4)				
Average daily sewage treated	412,367	427,000	300,550	306,828
Number of tap-ins	4	4	7	2
Number of customers	882	880	870	860

2008	2007	2006	2005	2004	2003
92.17	119.92	100.38	93.46	83.46	79.62
37	37	40	43	46	41
1,866	1,114	873	797	820	797
480	499	470	528	506	346
\$ 203,706	\$ 230,737	\$ 237,053	\$ 219,724	\$ 229,856	\$ 260,162
9143	9143	9038	9012	8995	8998
16	18	16	14	13	9
95	103	95	92	94	95
3,470	3,621	3,745	3,549	3,532	3,242
3,488	3,622	3,650	3,457	3,438	3,147
21	63	40	7	4	9
9,680	10,855	10,849	9,927	10,667	11,252
728	1,280	1,934	1,527	1,555	2,199
5,818	5,669	6,328	5,928	5,926	5,564
20,925	22,995	13,043	12,058	14,956	15,653
4,285	2,591	1,335	1,106	1,041	1,161
4,241	4,190	4,190	4,190	4,190	4,190
0	0	0	0	1	1
73	68	76	74	57	47
15	14	25	32	n/a	n/a
0	0	0	0	0	0
4	11	17	14	14	21
9	10	9	13	13	11
47	37	49	46	61	44
610	687	1,627	881	980	1,039
4,845	4,592	3,423	6,212	6,210	6,796
305,000	18,375	15,700	20,300	17,000	19,900
1	5	180	104	121	12
855	853	850	670	566	445

(continued)

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

	2012	2011	2010	2009
<b>Health</b>				
<b>DD</b>				
Number of students enrolled				
Early intervention program	70	70	86	65
Preschool	35	32	34	35
School age	66	72	75	80
Number employed at workshop	255	268	304	319
Average client count by service type				
N.A.W. Habilitation	114	116	129	135
N.A. W. Sheltered Employment	124	135	158	168
N.A. W. Enclave/Supported Employ.	6	6	6	5
Individual Work Placement	11	11	11	11
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Average client count - food stamps	12,784	13,077	12,185	9,500
Average client count - day care	415	5,436	4,585	5,046
Average client count - WIA	335	399	341	80
Average client count - heating assistance	69	135	280	326
Average client count - job placement	9,106	7,090	9,506	9,912
<b>Children's Services</b>				
Average client count - foster care	89	99	83	107
Average client count - adoption	15	23	20	21
<b>Child Support Enforcement Agency</b>				
Average number of active support orders	6,427	7,054	7,276	7,276
Percentage collected	76.00%	74.50%	70.23%	69.82%
<b>Veteran Services</b>				
Number of clients served	224	247	266	326
Amount of benefits paid to county residents	\$ 280,782	\$ 311,239	\$ 334,127	\$ 419,144
<b>Conservation and Recreation</b>				
<b>Community and Economic Development</b>				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	1	0	0	1
Number of jobs created	3	0	0	6
Number of jobs retained	8	0	0	74

(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. 2003 - 2007 are in tons.

N/A - Information not readably available.

**Source:** County departmental records.

2008	2007	2006	2005	2004	2003
68	66	65	52	64	64
34	32	36	35	33	33
92	84	85	82	84	76
308	324	325	318	310	303
45	53	46	60	103	108
237	212	247	188	131	119
13	42	14	49	58	57
13	17	18	21	18	19
8,119	7,186	6,632	6,518	5,889	5,469
5,502	4,500	5,796	5,664	516	4,752
56	60	80	110	173	154
289	314	233	417	567	375
14,616	13,287	13,463	13,972	10,471	5,329
127	120	114	142	137	148
7	21	12	10	8	13
7,368	6,982	6,665	6,590	6,312	6,296
72.01%	74.78%	74.45%	74.40%	73.75%	73.60%
340	270	285	304	301	328
\$ 484,242	\$ 394,367	\$ 460,502	\$ 395,505	\$ 424,128	\$ 425,586
N/A	N/A	N/A	N/A	N/A	N/A
0	1	1	1	1	2
0	0	0	21	26	65
0	6	6	0	0	0

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

	2012	2011	2010	2009
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Administrative office space (sq. ft.)	2,392	2,392	2,392	2,392
<b>Auditor</b>				
Administrative office space	5,366	5,366	5,366	5,366
<b>Treasurer</b>				
Administrative office space	2,967	2,967	2,967	2,967
<b>Prosecuting Attorney</b>				
Administrative office space	5,960	5,960	5,960	5,960
<b>Board of Elections</b>				
Administrative office space	4,473	4,473	4,473	4,473
Voting Machines	375	375	375	375
<b>Recorder</b>				
Administrative office space	3,337	3,337	3,337	3,337
<b>Buildings and Grounds</b>				
Administrative office space	615	615	615	615
<b>Data Processing</b>				
Administrative office space	472	472	472	472
<b>Central Purchasing</b>				
Administrative office space	132	132	132	132
<b>Risk Management</b>				
Administrative office space	140	140	140	140
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of court rooms	4	4	4	4
<b>Probate Court</b>				
Number of court rooms	1	1	1	1
<b>Juvenile Court</b>				
Number of court rooms	3	3	3	3
<b>Municipal Court</b>				
Number of court rooms	3	3	3	3
<b>Clerk of Courts</b>				
Administrative office space	7,220	7,220	7,220	7,220
<b>Discipline &amp; Rehabilitation Center</b>				
Capacity	CLOSED	CLOSED	CLOSED	CLOSED
<b>Domestic Relations</b>				
Administrative office space	1,200	1,200	1,200	1,200
<b>Law Library</b>				
Administrative office space	2,491	2,491	2,491	2,491
<b>Information Technology</b>				
Administrative office space	787	787	787	787
<b>Public Safety</b>				
<b>Sheriff</b>				
Jail capacity	120	120	120	117
Number of patrol vehicles	28	29	29	35
<b>Probation</b>				
Administrative office space	2,825	2,825	2,825	2,825
<b>Disaster Services</b>				
Number of emergency response vehicles	2	2	1	2

2008	2007	2006	2005	2004	2003
2,392	2,392	2,392	2,392	2,392	2,392
5,366	5,366	5,366	5,366	5,366	5,366
2,967	2,967	2,967	2,967	2,967	2,967
5,960	5,960	5,960	5,960	5,960	5,960
4,473	4,473	4,473	4,473	4,473	4,473
375	375	375	480	480	480
3,337	3,337	3,337	3,337	3,337	3,337
615	615	615	615	615	615
472	472	472	472	472	472
132	132	132	132	132	132
140	140	140	140	140	140
4	4	4	4	4	4
1	1	1	1	1	1
3	3	3	3	3	3
3	3	3	3	3	3
7,220	7,220	7,220	7,220	7,220	7,220
60	60	60	60	60	60
1,200	1,200	1,200	1,200	1,200	1,200
2,491	2,491	2,491	2,491	2,491	2,491
787	787	787	787	787	787
117	117	117	117	117	117
36	36	36	36	35	36
2,825	2,825	2,825	2,825	2,825	2,825
2	2	2	2	2	2

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

	2012	2011	2010	2009
Coroner				
Number of emergency response vehicles	1	1	1	1
Public Works				
Engineer				
Centerline miles of roads	499	499	499	501
Number of bridges	490	490	492	492
Number of culverts-estimated	2,500	2,500	2,500	2,500
Number of traffic signs-estimated	8,000	8,000	8,000	8,000
Number of vehicles	61	61	60	60
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	8	9	10	9
Number of pumping stations	12	11	11	7
Miles of sewer lines	23	23	23	21
Health				
DD				
Number and type of facilities	4	4	4	4
Number of busses	29	29	29	30
Human Services				
Jobs and Family Services				
Administrative office space	23,645	23,645	23,645	23,645
Number of vehicles	3	3	3	1
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	RENTAL	RENTAL	RENTAL	RENTAL
Number of vehicles	2	2	2	1
Veteran Services				
Administrative office space	3,069	3,069	3,069	3,069
Number of vehicles	2	2	2	2

**Source:**

Auditor's Office  
Maintenance Department  
Environmental Services  
Engineer Department



2008	2007	2006	2005	2004	2003
1	1	1	1	0	0
501	501	501	494	494	494
509	509	509	511	513	513
2,500	2,500	2,500	2,500	2,500	2,500
8,000	8,000	8,000	8,000	10,000	10,000
60	60	60	56	54	53
1,881	1,881	1,881	1,881	1,881	1,881
9	9	9	9	8	7
7	7	7	7	7	6
21	21	21	21	16	12
4	4	4	4	4	4
30	30	30	30	30	30
23,645	23,645	23,645	23,645	23,645	23,645
1	1	1	1	2	2
27,075	27,075	27,075	27,075	27,075	27,075
1	1	1	1	1	1
RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL
1	1	1	1	1	1
3,069	3,069	3,069	3,069	3,069	3,069
2	2	2	2	2	2

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# Wayne County Ohio Elected Officials December 31, 2012

Court House and Surrounding Buildings, Wooster, O.

Auditor:

Jayra L. Underwood

Board Of Commissioners:

Jim Carmichael

Ann Obrecht

Scott Wiggan

County Court Judges:

Carol White Milligan

Mark Clark

Court of Common Pleas:

Mark K. Wiest

Corey Spitler

Clerk of Courts:

Tim Neal

Treasurer:

Dawn Zerrer

Coroner:

Dr. Amy Jolliff

Engineer:

Roger Terrill

Probate Court:

Laticia Wiles

Prosecutor:

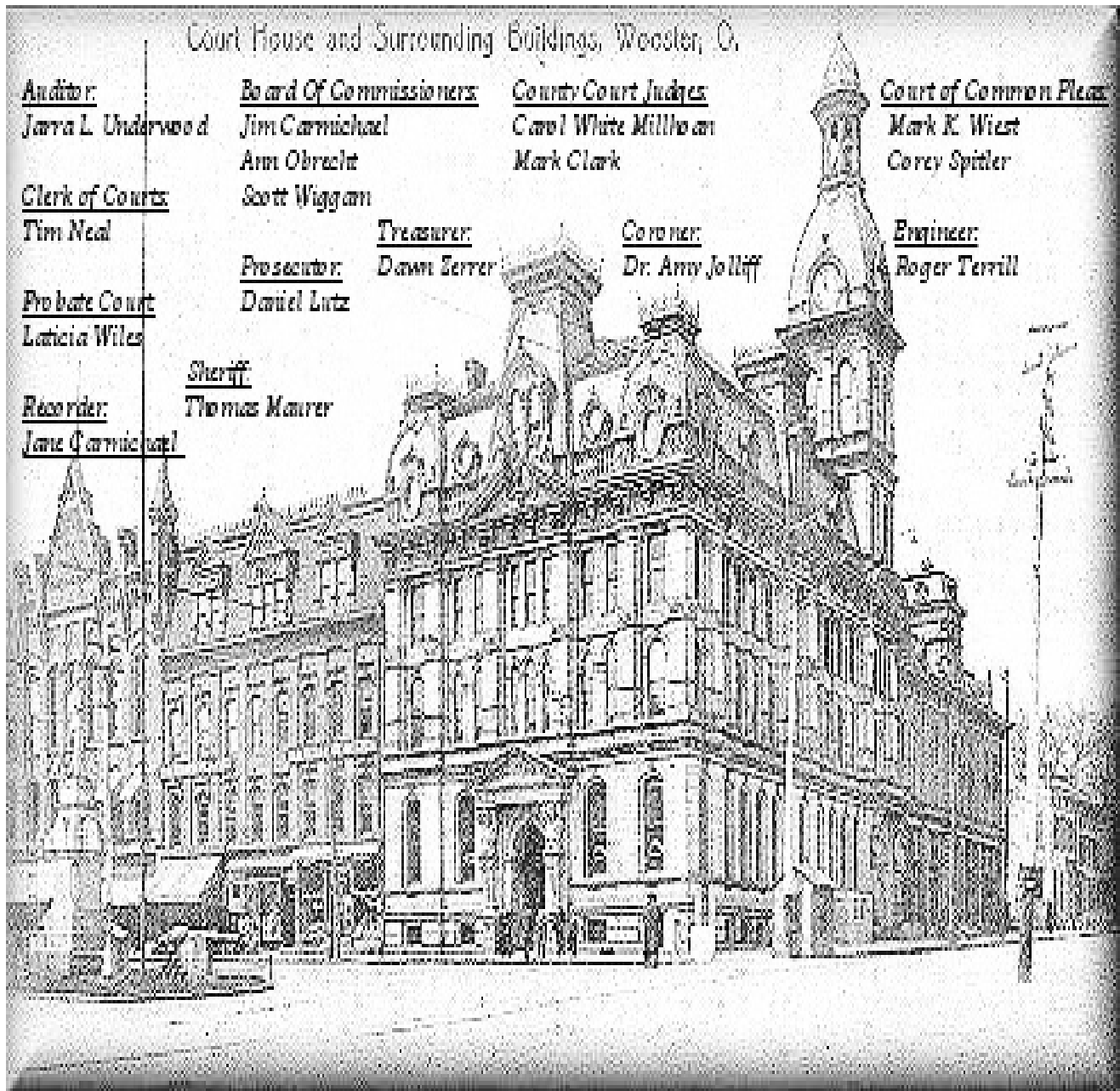
Daniel Lutz

Sheriff:

Thomas Maurer

Recorder:

Jane Carmichael





# 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  
SEPTEMBER 10, 2013