



Comprehensive Annual Financial Report

Wayne County, Ohio

For the fiscal year ended December 31, 2013

Comprehensive Annual Financial Report of Wayne County, Ohio

for the year ended December 31, 2013

Prepared by Auditor's Office

Jarra Underwood, Auditor



428 West Liberty Street Wooster, Ohio



Wayne County, Ohio

Basic Financial Statements

For the Year Ended
December 31, 2013

Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013

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Introduction





Jarra L. Underwood
WAYNE COUNTY AUDITOR

428 West Liberty Street • Wooster, Ohio 44691
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June 26, 2014

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, 2013. This report, which is prepared in conformance with accounting principles generally accepted in the United States of America (“GAAP”) as set forth by the Government Accounting Standards Board (“GASB”), is indicative of the continued commitment of the Auditor’s office to provide quality financial information to the citizens of the County and all other interested parties. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor’s office. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County’s financial activities have been included.

REPORTING ENTITY AND SERVICES

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

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

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

The County is also associated with the following organizations:

Joint Ventures without Equity Interest

Multi-County Juvenile Attention Center

Stark, Tuscarawas, and Wayne Joint Solid Waste Management District

Multi-County Mental Health District

Real Estate: Property Values, Homestead, CAUV, Assessments and Appraisers
General Fund: Licensing, Manufactured Homes, Payroll, Budgetary and Weights & Measures
GIS: Aerials and Mapping

Jointly Governed Organizations

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

Related Organizations

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

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

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

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

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

THE COUNTY AND FORM OF GOVERNMENT

Profile of the County

The County is located in Northeastern Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. The State of Ohio originally recognized the present County as a township of Columbiana County known as Killbuck. As new counties were authorized in 1808, Killbuck Township established its own governing bodies and was reorganized as Wayne County in 1812. Currently the County includes sixteen townships, twelve villages, and three cities. Of the three cities, Wooster is the County seat and the largest city in the County. Educational services are provided by eleven quality schools within the county. The Wayne County Public Library and the Orrville Public Library serve the communities of the county. Wayne County ranks the 15th largest county in Ohio by acreage encompassing 555 square miles, and 24th largest in population with 114,848 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, ag-bioscience, education and research as well as financial business services. The County maintains a delicate balance between industry, commercial retail and agriculture to preserve our rural character and its ambiance. Approximately 81 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 Counties ability to attract businesses.

Wayne County is the number one Micropolitan in the Country for economic growth as awarded by the Site Selection magazine. The county captured more corporate facilities expansion projects than any other rural county. The honor is evidence to the county's desirability, economic strength, community and regional resources. These attributes encourage existing businesses and attracts new business leaders to locate and expand here.

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

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

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

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

Smith Dairy, J.M. Smucker, Buehler Food Markets, Seaman Corp, Wooster Motor Ways and the Wooster Brush Company's main headquarters are located in the County and these companies continue to prosper.

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

Unemployment in Wayne County for 2013 was 5.9%, lower than the State average of 7.3% and the national average of 7.7%.

2013 was a year of transition for Wayne County as our local economy saw a gradually improving picture, tempered by a cautious approach, with economic uncertainty and tax law changes causing business owners to take a wait and see mode.

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

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

Of the nearly 1,800 farms within the county, the total market value of products sold annually exceeds \$247,000,000. Wayne County earned first place state rankings in cattle, corn, hay and milk. Our residents enjoy clean air, sparkling water and green landscapes largely attributed to these local family farms.

MAJOR INITIATIVES

The County Commissioners began consulting with an architect to study renovations needed to our courthouse. Other county buildings will be amended to meet ADA requirements.

Wayne County closed thirty four successful projects from new and established businesses in 2013. These projects created or retained over 700 jobs and represented a total of more than \$235 million in capital investments.

The economic condition in 2013 had some positive attributes with over 900 building permits issued. With this permit activity residential and agricultural development added \$31 million to the tax base in the County, the total commercial and industrial development exceeded \$30 million. The following companies made initial investments or expanded their operations in 2013.

2013 Projects

3D Meats

Artiflex

Bauer Corporation

Brasfond USA

JLG

GDC

Gerber Poultry

Gomoplast Machinery Inc.

Hinderer Knives

International Paper

Jarrett Logistics
Lowe & Young
LuK
MetroMedia Technologies
Misty Hills Farm
Morton Salt
Ohio Farms Packing
Ro-La- Sue Dairy
Scot Industries
Scotts Miracle-Gro
Seaman Corp
Tring Corporation
Unilock
Wenger Pipeline
Westerman Company
Wooster Products
Xcess Unlimited

FUTURE PROJECTS

Bauer Corporation, the last exclusively domestic ladder manufacturer in the US, and has been in Wayne County for nearly 100 years, is building a new plant of 55,000 square feet. The \$2.5 million investment will retain 36 jobs.

Daisy Brand announced a \$116 million facility project in Wooster. The 200,000 square foot dairy product plant will create 90 new jobs in the county over the next few years.

Highlights for the JM Smucker Company included 465,000 square feet of new production and warehouse space. The food processing company has been in Orrville for over 115 years. This \$8 million dollar plant expansion represents one of the biggest investments in the company's history.

Seaman Corporation is in the midst of a \$12.5 million expansion project. The company manufactures industrial fabrics used in military operations to air structures to geomembrane roofs.

A new senior living community will offer assisted, respite and memory care. Danbury Woods is expected to open in 2014. The business plans to hire 50 local employees.

Quality Castings, a longtime Orrville manufacturer, added new and renovated spaces to make way for state of the art core-making equipment. The company invested over \$500,000 in this new equipment.

Orrville Chick Hatchery completed their fourth major expansion since the initial hatchery building was constructed in 1991. The new egg room will expand capacity for hatching up to 770,000 chicks per week.

FINANCIAL INFORMATION

Budgetary and Internal Control

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

The County utilizes a fully automated accounting system. Budgetary control is maintained at the object level by the encumbrance of estimated purchase amounts coupled with the manual auditing of each purchase order prior to its release

to a vendor or prior to payment to ensure that financial information generated is both accurate and reliable. Those purchase orders, which exceed the available appropriations, are returned to the department head.

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

Accounting System

This is the thirteenth 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 2013 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 \$2,570,600 in net position at December 31, 2013. This balance is the result of the accumulation of sufficient resources from charging back the County funds, and several government units within the County, that participate in the self-insurance programs.

Fiduciary Funds - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$128,323,819 at December 31, 2013. The most significant agency funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board. The County’s private purpose trust fund, Rathburn Trust has a net position of \$7,904 at December 31, 2013.

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, 2013, by the Auditor of State’s Office. County management plans to continue to subject the

basic financial statements to an annual independent audit as part of the preparation of a CAFR. The Auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

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

Use of the Report

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

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

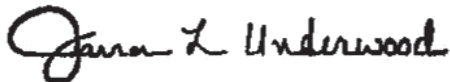
Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2012. This was the seventeenth consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. We believe our current report continues to conform to the Certificate of Achievement program requirements, thus we are submitting it to GFOA.

Acknowledgments

This report would not have been possible without the support and dedication of a number of the employees of the County Auditor's Office, and County department heads. A special thanks to Keely Zemrock, Chief Deputy Auditor, Emily Cook, Carol Zemrock, Fiscal Officer, and our consultant Rea and Associates, Inc. for their assistance on this project. Due credit should also be given to County Administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. A special thanks to the following families for providing the beautiful agricultural canvas featured in this report. These families are: Berg's, Cannon's, Hettick's, Shoup's and Zemrock's.

Sincerely,



Jarra L. Underwood
Wayne County Auditor

Wayne County, Ohio
Elected Officials Roster
December 31, 2013

Board of Commissioners

Jim Carmichael
Scott Wiggam
Ann Obrecht

Auditor

Jarra L. Underwood

Clerk of Courts

Tim Neal

Coroner

Dr. Amy Jolliff

Court of Common Pleas

Mark K. Wiest
Corey E. Spitler

County Court Judges

Timothy Vansickle
Carol White Millhoan

Engineer

Roger Terrill

Probate Court

Laticia Wiles

Prosecutor

Daniel Lutz

Recorder

Jane Carmichael

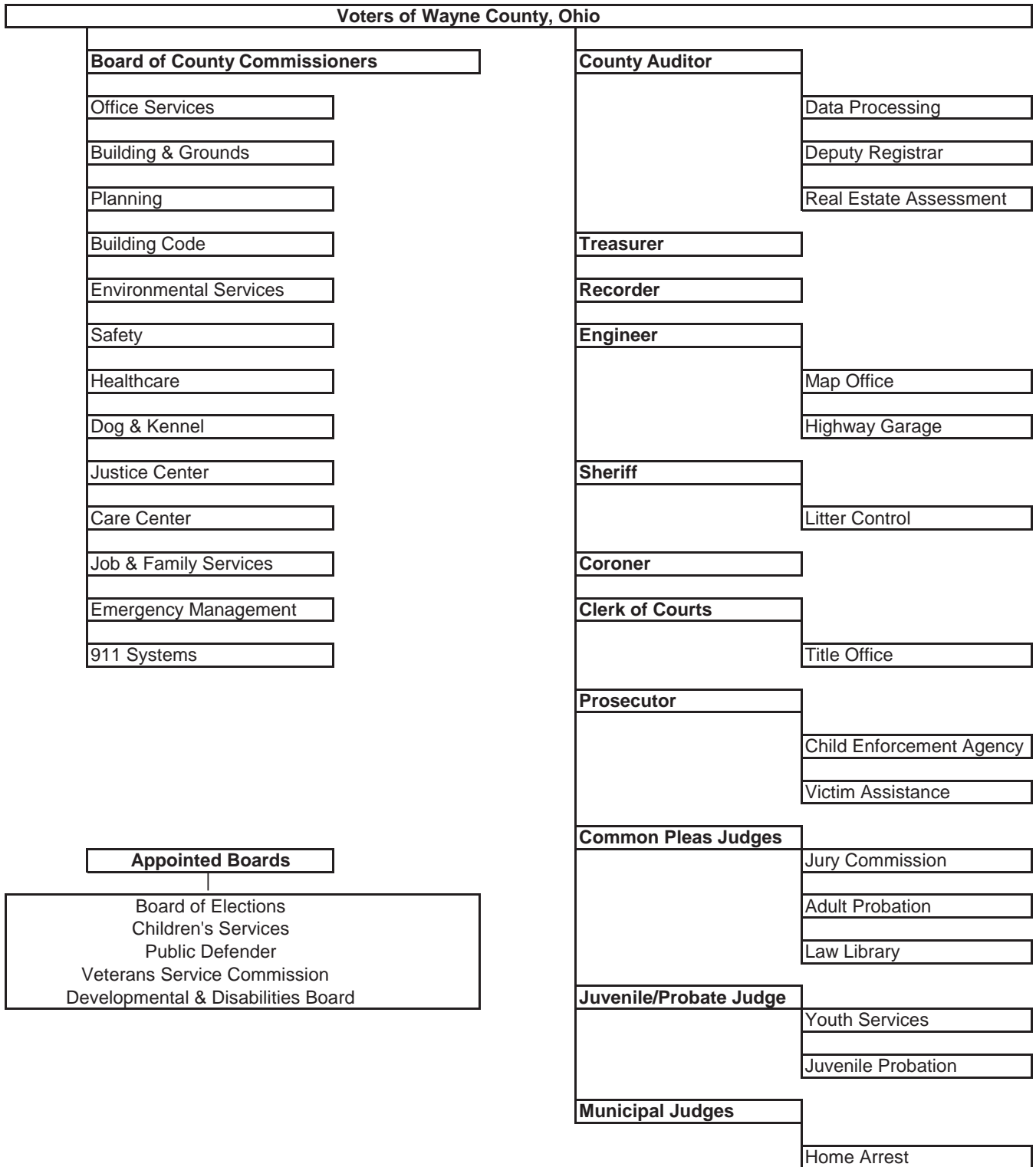
Sheriff

Travis Hutchinson

Treasurer

Dawn Zerrer

**WAYNE COUNTY, OHIO
ORGANIZATION CHART
DECEMBER 31, 2013**





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

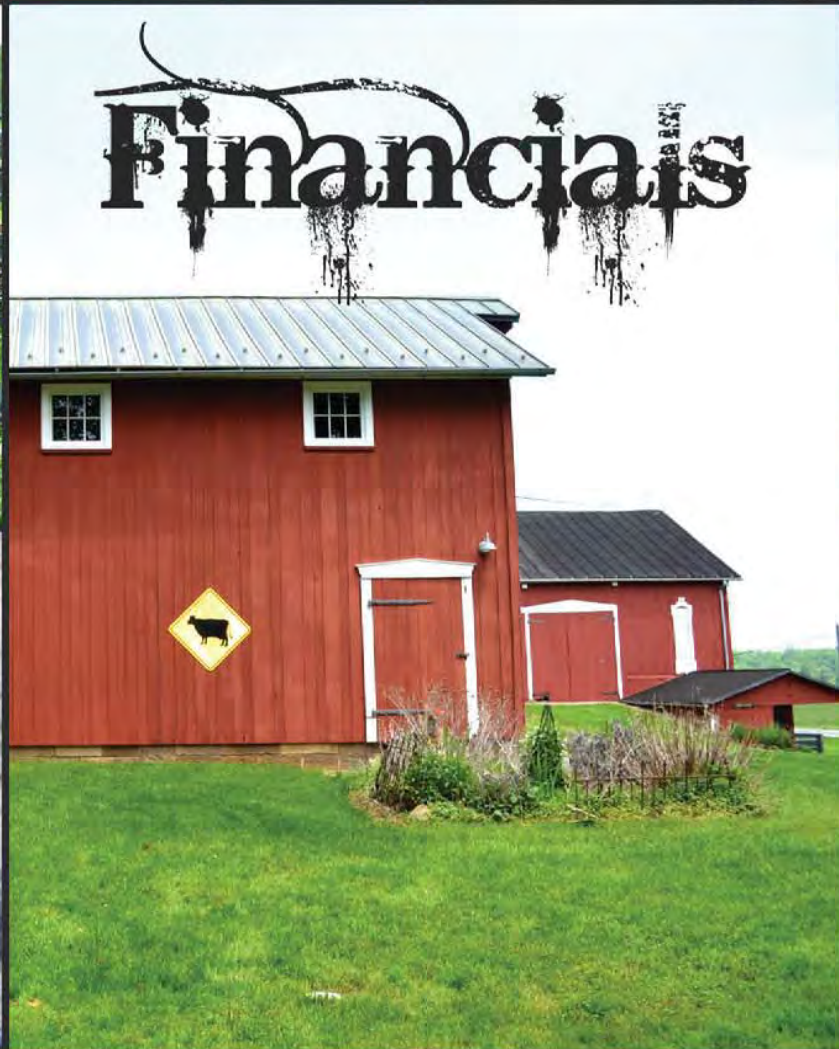
Presented to

Wayne County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wayne County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, County Board of Developmental Disabilities, Job and Family Services, Wayne County Care Center and Children Services Board Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2014, 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, 2014

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Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013

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, 2013. 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 2013 are as follows:

- The total net position of the County increased \$4,576,094. Net position of governmental activities increased \$4,813,790 which represents a 4.2% increase over 2012. Net position of business-type activities decreased \$237,696 or 2.3% from 2012.
- General revenues accounted for \$31,953,344 or 45.6% of total governmental activities revenue. Program specific revenues accounted for \$38,185,660 or 54.4% of total governmental activities revenue.
- Governmental activities capital assets decreased \$2,502,840. Business-type activities capital assets decreased \$374,158.
- The County had \$65,325,214 in expenses related to governmental activities; \$38,185,660 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$31,953,344 were sufficient to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$23,913,995 in 2013, and expenditures of \$20,910,760 in 2013.
- The County board of developmental disabilities (DD) special revenue fund, the County's second largest major fund, had revenues of \$11,973,798 in 2013, an increase of \$52,375 or .4% from 2012 revenues. The expenditures totaled \$12,830,077 in 2013, an increase of \$194,314 or 1.5% from 2012 expenditures.
- In the general fund, the actual revenues came in \$1,735,704 higher than they were originally budgeted, and actual expenditures were \$1,395,828 lower than the amount in the original budget.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position and the statement of activities answer the question, "How did we do financially during 2013?" These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013

Reporting the County's Most Significant Funds

Fund Financial Statements

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

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions; however, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, the motor vehicle and gas tax, County board of developmental disabilities (DD), job and family services, children services board, and Wayne County care center special revenue funds. The analysis of the County's major funds begins on page 13. 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.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013

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.

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.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013

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 2013 compared to 2012.

Table 1 - Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Assets						
Current and Other Assets	\$ 67,994,096	\$ 61,992,159	\$ 1,476,934	\$ 1,494,254	\$ 69,471,030	\$ 63,486,413
Capital Assets, Net	79,841,300	82,344,140	12,934,832	13,308,990	92,776,132	95,653,130
<i>Total Assets</i>	<u>147,835,396</u>	<u>144,336,299</u>	<u>14,411,766</u>	<u>14,803,244</u>	<u>162,247,162</u>	<u>159,139,543</u>
Deferred Outflows of Resources	266,489	296,099	-	-	266,489	296,099
Liabilities						
Other Liabilities	4,155,265	4,823,216	68,619	86,907	4,223,884	4,910,123
Long-Term Liabilities:						
Due Within One Year	1,394,320	1,389,992	156,185	120,254	1,550,505	1,510,246
Due In More Than One Year	7,984,106	8,923,027	4,258,601	4,430,026	12,242,707	13,353,053
<i>Total Liabilities</i>	<u>13,533,691</u>	<u>15,136,235</u>	<u>4,483,405</u>	<u>4,637,187</u>	<u>18,017,096</u>	<u>19,773,422</u>
Deferred Inflows of Resources	14,183,556	13,925,315	-	-	14,183,556	13,925,315
Net Position						
Net Investment in Capital Assets	72,827,280	75,132,996	8,562,963	8,807,553	81,390,243	83,940,549
Restricted	34,953,130	32,549,199	-	-	34,953,130	32,549,199
Unrestricted	12,604,228	7,888,653	1,365,398	1,358,504	13,969,626	9,247,157
<i>Total Net Position</i>	<u>\$ 120,384,638</u>	<u>\$ 115,570,848</u>	<u>\$ 9,928,361</u>	<u>\$ 10,166,057</u>	<u>\$ 130,312,999</u>	<u>\$ 125,736,905</u>

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2013, the County's assets exceeded liabilities by \$130,312,999. This amounts to \$120,384,638 in governmental activities and \$9,928,361 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 57.2% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Net investment in capital assets was \$81,390,243 at December 31, 2013. 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, 2013, 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.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013

A portion of the County's government-wide net position, \$34,953,130 or 26.8%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net position of \$13,969,626 may be used to meet the government's ongoing obligations to citizens and creditors.

Table 2 below shows the changes in net position for governmental activities and business-type activities for 2013 compared to 2012.

Table 2 - Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program Revenues:						
Charges for Services and Sales	\$ 12,603,111	\$ 12,314,934	\$ 789,432	\$ 824,741	\$ 13,392,543	\$ 13,139,675
Operating Grants, Contributions, and Interest	23,533,578	23,531,980	-	458,057	23,533,578	23,990,037
Capital Grants and Contributions	2,048,971	1,614,313	-	947,898	2,048,971	2,562,211
General Revenues:						
Property Taxes	14,326,023	14,343,062	-	-	14,326,023	14,343,062
Sales Tax	11,000,355	10,558,479	-	-	11,000,355	10,558,479
Grants and Entitlements	3,231,042	1,978,274	-	-	3,231,042	1,978,274
Gain on Sale of Capital Assets	2,747,724	-	-	-	2,747,724	-
Investment Earnings	158,807	331,106	20,678	-	179,485	331,106
Miscellaneous	489,393	556,763	-	25,104	489,393	581,867
Total Revenues	<u>70,139,004</u>	<u>65,228,911</u>	<u>810,110</u>	<u>2,255,800</u>	<u>70,949,114</u>	<u>67,484,711</u>
Program Expenses:						
General Government:						
Legislative and Executive	8,708,408	8,103,918	-	-	8,708,408	8,103,918
Judicial	6,378,133	5,869,841	-	-	6,378,133	5,869,841
Public Safety	9,959,759	10,159,616	-	-	9,959,759	10,159,616
Public Works	8,321,728	9,372,804	-	-	8,321,728	9,372,804
Health	620,293	632,277	-	-	620,293	632,277
Human Services	30,012,641	29,699,471	-	-	30,012,641	29,699,471
Conservation and Recreation	10,000	-	-	-	10,000	-
Economic Development and Assistance	1,088,034	1,243,707	-	-	1,088,034	1,243,707
Urban Development and Housing	-	6,280	-	-	-	6,280
Interest and Fiscal Charges	226,218	236,574	-	-	226,218	236,574
Sanitary Sewer District	-	-	1,047,806	1,119,233	1,047,806	1,119,233
Total Expenses	<u>65,325,214</u>	<u>65,324,488</u>	<u>1,047,806</u>	<u>1,119,233</u>	<u>66,373,020</u>	<u>66,443,721</u>
Change in Net Position	4,813,790	(95,577)	(237,696)	1,136,567	4,576,094	1,040,990
Net Position Beginning of Year	<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>
Net Position End of Year	<u>\$ 120,384,638</u>	<u>\$ 115,570,848</u>	<u>\$ 9,928,361</u>	<u>\$ 10,166,057</u>	<u>\$ 130,312,999</u>	<u>\$ 125,736,905</u>

Grants and entitlements increased 63% due to a full year of collections in 2013 from the County's portion of casino revenue.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013

Governmental Activities

Governmental net position reported an overall increase of \$4,813,790 in 2013. 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 increase in net position of 4.2%.

Sales tax revenues increased \$441,876, or 4.2%; capital grants increased \$434,658 or 26.9 % due to an increase in funds for capital improvement projects; an increase in revenue of \$2,747,724 from sale of land previously owned by the County.

Human services, which includes supporting the operations of the Wayne County care center, County board of DD, job and family services, child enforcement agency, and the children services board, accounts for \$30,012,641 of expenses, or 45.9% of total governmental expenses of the County. These expenses were funded by \$19,346,628 in program revenues in 2013, compared to \$19,244,655 in 2012.

General government expenses composed of legislative and executive and judicial programs totaled \$15,086,541 or 23.1% of total governmental expenses. General government expenses were covered by \$6,066,171 in program revenues in 2013 as compared to \$6,022,714 in 2012.

The state and federal government contributed to the County revenues in the amount of \$23,533,578 in operating grants, contributions and interest, and \$2,048,971 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$14,942,523 or 58.4% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$31,953,344, and amounted to 45.6% of total revenues. These revenues primarily consist of property and sales tax revenue of \$25,326,378, or 79.3% of total general revenues in 2013.

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 2013 compared to 2012. 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, 2013

Table 3 - Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
Program Expenses:				
General Government:				
Legislative and Executive	\$ 8,708,408	\$ 8,103,918	\$ 5,168,660	\$ 3,968,305
Judicial	6,378,133	5,869,841	3,851,710	3,982,740
Public Safety	9,959,759	10,159,616	6,395,783	7,317,847
Public Works	8,321,728	9,372,804	(219,508)	1,576,074
Health	620,293	632,277	297,856	334,600
Human Services	30,012,641	29,699,471	10,666,013	10,454,816
Conservation and Recreation	10,000	-	10,000	-
Economic Development and Assistance	1,088,034	1,243,707	742,822	(13,975)
Urban Redevelopment and Housing	-	6,280	-	6,280
Interest and Fiscal Charges	226,218	236,574	226,218	236,574
	<u>\$ 65,325,214</u>	<u>\$ 65,324,488</u>	<u>\$ 27,139,554</u>	<u>\$ 27,863,261</u>

Overall net costs of services decreased \$723,707 or 2.6%.

The dependence upon general revenues for governmental activities is apparent, with 41.6% and 42.7% of expenses supported through taxes and other general revenues during 2013 and 2012, respectively.

Business-Type Activities

The sanitary sewer district is the County's only business-type activity. This program had total revenues of \$810,110 and expenses of \$1,047,806 for fiscal year 2013. The business type activities net position balance decreased \$237,696 as compared to the ending 2012 net position balance. The primary factor decreasing net position was from the recognition of federal grant revenue used to fund sewer construction projects.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013

Financial Analysis of the Government's Funds

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

Governmental Funds

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

The County's governmental funds (as presented on the balance sheet on pages 20-21) reported a total fund balance of \$40,556,128, which is \$3,167,496 higher than last year's balance of \$37,388,632, or a 8.5% increase. Some of the most significant changes in fund balances occurred within the County's major funds.

The general fund balance increased in 2013 by \$1,319,780, or 17.0%, as compared to 2012. This increase was largely attributed to casino funds and sales tax revenue.

The motor vehicle and gas tax fund reported an increase in fund balance of \$238,151, or 12.2 % as compared to 2012. 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 \$856,727, or 12.9% as compared to 2012. Changes to this fund balance fluctuates due to state and federal funding.

The Wayne County Department of Job and Family Services (WCDJFS) reported a decrease in fund balance of \$361,253, or 48.6% as compared to 2012. The WCDJFS has modified the cash draw process to better align with actual cash needs as a result the WCDJFS carries far less cash on hand. Additionally, the WCDJFS made several purchases using "local" funds which also impact the fund balance. These purchases will be depreciated and the funds will be recovered from Federal and State allocations.

The Wayne County care center reported an increase in fund balance of \$510,442, or 10.1% as compared to 2012. This increase in fund balance can be attributed to an increase in private pay funds, Medicare and Medicaid reimbursements coupled with lower expenditures.

The children services board fund reported a decrease in fund balance of \$552,783 or 8.0% as compared to 2012. Even though we saw a significant increase in revenue for 2013, we saw our placement costs increase due to a higher number of placements than usual. Along with the increase in placements, we are servicing children that need more specialized care which increased our expenditures in our higher level of care placements. Also, with the increased number of placements brings increased cost in ancillary programs related to placement such as daycare.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013

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 \$1,735,704, with the largest excess reported within charges for services and intergovernmental.

The final budget for expenditures exceeded final costs by \$1,013,549. This variance was achieved by the collective effort of the departments of the County tightening their belts to conserve the decreasing resources available to the County as state and federal funding continues to show declines.

Proprietary Funds

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

Capital Assets and Debt Administration

Capital Assets

At the end of 2013, the County had \$92,776,132 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$79,841,300 was reported in governmental activities and \$12,934,832 was reported in business-type activities. Table 4 shows 2013 balances compared to 2012 amounts:

Table 4 - Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Land	\$ 5,254,646	\$ 5,763,226	\$ 648,082	\$ 648,082	\$ 5,902,728	\$ 6,411,308
Construction in Progress	404,138	276,261	-	-	404,138	276,261
Buildings and Improvements	44,024,841	43,738,279	8,271,396	8,271,396	52,296,237	52,009,675
Equipment	13,418,740	13,727,411	196,465	196,465	13,615,205	13,923,876
Infrastructure	97,122,646	95,393,249	-	-	97,122,646	95,393,249
Sewer Mains	-	-	6,778,801	6,778,801	6,778,801	6,778,801
Less: Accumulated						
Depreciation	(80,383,711)	(76,554,286)	(2,959,912)	(2,585,754)	(83,343,623)	(79,140,040)
Total	<u>\$ 79,841,300</u>	<u>\$ 82,344,140</u>	<u>\$ 12,934,832</u>	<u>\$ 13,308,990</u>	<u>\$ 92,776,132</u>	<u>\$ 95,653,130</u>

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013

The most significant changes to capital assets, other than the recognition of depreciation expense during the year, occurred from the capitalization of assets related to improvements of the County's infrastructure, more specifically the roads and bridges within the County. See Note 10 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

Debt Administration

At December 31, 2013, the County had \$6,688,987 (net) in general obligation bonds, \$237,099 in OPWC loans, \$2,481,900 in sanitary sewer revenue and improvement bonds, \$534,730 in a EPA loan, \$185,000 refunding bond, and \$1,090,723 in OWDA loans. Of this total, \$808,455 is due within one year and \$10,409,984 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	
	2013	2012	2013	2012
<u>General Obligation Bonds</u>				
2011 Refunding Bond	\$6,600,000	\$7,240,000	\$ -	\$ -
Premium on Refunding Bond	88,987	98,874	-	-
<u>Other Obligations</u>				
OPWC Loan	157,583	168,369	79,516	83,814
OWDA Loan	-	-	1,090,723	1,158,893
2004 Sewer System Revenue	-	-	802,000	814,000
2004 Sanitary Sewer Improvement Bonds	-	-	1,679,900	1,705,000
2011 Refunding Bond	-	-	185,000	205,000
USDA Loan	-	-	534,730	534,730
Total	\$6,846,570	\$7,507,243	\$4,371,869	\$4,501,437

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013

Contacting the County's Financial Management

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

Wayne County, Ohio
Statement of Net Position
December 31, 2013
Component Unit: June 30, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Investments	\$ 41,998,465	\$ 847,188	\$ 42,845,653	\$ -
Cash and Investments:				
With Fiscal Agents	58,210	-	58,210	-
In Segregated Accounts	135,190	-	135,190	71,681
Investments:				
In Segregated Accounts	-	-	-	314,590
With Fiscal Agents	-	-	-	1,000
Receivables:				
Taxes	14,379,557	-	14,379,557	-
Accounts	227,710	100,078	327,788	112,233
Sales Tax	2,659,253	-	2,659,253	-
Accrued Interest	23,827	-	23,827	-
Due from Other Governments	7,574,341	-	7,574,341	-
Internal Balances	(2,277)	2,277	-	-
Materials and Supplies Inventory	226,492	-	226,492	6,587
Special Assessment Receivable	-	527,391	527,391	-
Loans Receivable	224,497	-	224,497	-
Prepaid Items	488,831	-	488,831	9,988
Non-Depreciable Capital Assets	5,658,784	648,082	6,306,866	-
Depreciable Capital Assets, Net	74,182,516	12,286,750	86,469,266	28,305
<i>Total Assets</i>	<u>147,835,396</u>	<u>14,411,766</u>	<u>162,247,162</u>	<u>544,384</u>
Deferred Outflow of Resources				
Deferred Charges on Refunding	266,489	-	266,489	-
<i>Total Deferred Outflow of Resources</i>	<u>266,489</u>	<u>-</u>	<u>266,489</u>	<u>-</u>
Liabilities				
Accounts Payable	1,060,918	21,186	1,082,104	34,035
Contracts Payable	433,539	-	433,539	-
Accrued Wages and Benefits	1,149,587	6,110	1,155,697	49,707
Matured Compensated Absences Payable	27,261	-	27,261	-
Accrued Interest Payable	16,051	38,959	55,010	-
Due to Other Governments	581,012	2,364	583,376	-
Claims Payable	359,633	-	359,633	-
Unearned Revenue	497,725	-	497,725	5,779
Deposits Held and Due to Others	29,539	-	29,539	-
Long-Term Liabilities:				
Due Within One Year	1,394,320	156,185	1,550,505	-
Due in More Than One Year	7,984,106	4,258,601	12,242,707	-
<i>Total Liabilities</i>	<u>13,533,691</u>	<u>4,483,405</u>	<u>18,017,096</u>	<u>89,521</u>
Deferred Inflows of Resources				
Property Taxes	14,183,556	-	14,183,556	-
<i>Total Deferred Inflows of Resources</i>	<u>14,183,556</u>	<u>-</u>	<u>14,183,556</u>	<u>-</u>
Net Position				
Net Investment in Capital Assets	72,827,280	8,562,963	81,390,243	28,305
Restricted For:				
Capital Projects	5,773,061	-	5,773,061	-
Debt Service	668,658	-	668,658	-
Public Works Projects	3,959,443	-	3,959,443	-
Human Services Programs	19,395,566	-	19,395,566	-
Community Development Projects	428,782	-	428,782	-
Legislative and Executive	922,989	-	922,989	-
Judicial	702,048	-	702,048	-
Public Safety	2,137,865	-	2,137,865	-
Other Purposes	964,718	-	964,718	20,912
Unrestricted	12,604,228	1,365,398	13,969,626	405,646
<i>Total Net Position</i>	<u>\$ 120,384,638</u>	<u>\$ 9,928,361</u>	<u>\$ 130,312,999</u>	<u>\$ 454,863</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Activities
For the Year Ended December 31, 2013
Component Unit: For the Fiscal Year Ended June 30, 2013

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Governmental Activities				
General Government				
Legislative and Executive	\$ 8,708,408	\$ 3,539,748	\$ -	\$ -
Judicial	6,378,133	1,700,374	826,049	-
Public Safety	9,959,759	2,462,737	1,101,239	-
Public Works	8,321,728	197,908	6,294,357	2,048,971
Health	620,293	298,239	24,198	-
Human Services	30,012,641	4,404,105	14,942,523	-
Conservation and Recreation	10,000	-	-	-
Economic Development and Assistance	1,088,034	-	345,212	-
Debt Service:				
Interest and Fiscal Charges	226,218	-	-	-
<i>Total Governmental Activities</i>	<u>65,325,214</u>	<u>12,603,111</u>	<u>23,533,578</u>	<u>2,048,971</u>
Business-Type Activities				
Sewer District	1,047,806	789,432	-	-
<i>Total Business-Type Activities</i>	<u>1,047,806</u>	<u>789,432</u>	<u>-</u>	<u>-</u>
<i>Total Primary Government</i>	<u>\$ 66,373,020</u>	<u>\$ 13,392,543</u>	<u>\$ 23,533,578</u>	<u>\$ 2,048,971</u>
Component Unit				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 6,101,047</u>	<u>\$ 1,178,020</u>	<u>\$ 5,051,292</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
Gain on Sale of Capital Assets
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
\$ (5,168,660)	\$ -	\$ (5,168,660)	\$ -
(3,851,710)	-	(3,851,710)	-
(6,395,783)	-	(6,395,783)	-
219,508	-	219,508	-
(297,856)	-	(297,856)	-
(10,666,013)	-	(10,666,013)	-
(10,000)	-	(10,000)	-
(742,822)	-	(742,822)	-
(226,218)	-	(226,218)	-
<u>(27,139,554)</u>	<u>-</u>	<u>(27,139,554)</u>	<u>-</u>
-	(258,374)	(258,374)	-
-	(258,374)	(258,374)	-
<u>(27,139,554)</u>	<u>(258,374)</u>	<u>(27,397,928)</u>	<u>-</u>
-	-	-	128,265
3,838,970	-	3,838,970	-
5,991,848	-	5,991,848	-
3,190,736	-	3,190,736	-
1,304,469	-	1,304,469	-
11,000,355	-	11,000,355	-
3,231,042	-	3,231,042	-
2,747,724	-	2,747,724	-
158,807	20,678	179,485	5,999
489,393	-	489,393	51,003
<u>31,953,344</u>	<u>20,678</u>	<u>31,974,022</u>	<u>57,002</u>
4,813,790	(237,696)	4,576,094	185,267
<u>115,570,848</u>	<u>10,166,057</u>	<u>125,736,905</u>	<u>269,596</u>
<u>\$ 120,384,638</u>	<u>\$ 9,928,361</u>	<u>\$ 130,312,999</u>	<u>\$ 454,863</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Balance Sheet
Governmental Funds
December 31, 2013

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Assets				
Equity in Pooled Cash and Investments	\$ 7,148,290	\$ 1,433,287	\$ 5,907,256	\$ 628,327
Cash and Investments:				
In Segregated Accounts	99,030	-	-	-
With Fiscal Agents	-	-	58,210	-
Receivables:				
Taxes	3,838,041	-	6,034,046	-
Accounts	87,985	14,231	407	1,091
Sales Tax	2,564,804	94,449	-	-
Accrued Interest	23,820	-	2	-
Due from Other Funds	22,114	-	-	3,337
Due from Other Governments	1,700,195	2,913,227	794,651	7,962
Materials and Supplies Inventory	58,623	68,867	65,187	10,347
Loans Receivable	-	-	-	-
Prepaid Items	424,516	-	20,839	2,921
Total Assets	\$ 15,967,418	\$ 4,524,061	\$ 12,880,598	\$ 653,985
Liabilities				
Accounts Payable	\$ 210,801	\$ 150,908	\$ 113,143	\$ 115,954
Contracts Payable	7,190	36,230	-	-
Accrued Wages and Benefits	447,187	89,693	212,696	85,873
Matured Compensated Absences Payable	4,328	-	22,933	-
Due to Other Governments	249,092	38,272	83,585	62,010
Due to Other Funds	10,398	-	13,661	7,380
Deposits Held and Due to Others	29,539	-	-	-
Total Liabilities	958,535	315,103	446,018	271,217
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	3,785,502	-	5,952,078	-
Unavailable Revenue	2,157,991	2,017,711	709,023	-
Total Deferred Inflows of Resources	5,943,493	2,017,711	6,661,101	-
Fund Balances				
Nonspendable	601,294	68,867	86,026	13,268
Restricted	1	2,122,380	5,687,453	369,500
Committed	1,118,660	-	-	-
Assigned	3,658,164	-	-	-
Unassigned	3,687,271	-	-	-
Total Fund Balances	9,065,390	2,191,247	5,773,479	382,768
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 15,967,418	\$ 4,524,061	\$ 12,880,598	\$ 653,985

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 5,766,979	\$ 6,554,129	\$ 11,164,640	\$ 38,602,908
-	21,927	14,233	135,190
-	-	-	58,210
1,306,621	3,200,849	-	14,379,557
22,417	-	101,579	227,710
-	-	-	2,659,253
-	3	2	23,827
-	24,856	-	50,307
362,354	496,342	1,215,145	7,489,876
13,541	4,512	5,415	226,492
-	-	224,497	224,497
-	27,427	13,015	488,718
<u>\$ 7,471,912</u>	<u>\$ 10,330,045</u>	<u>\$ 12,738,526</u>	<u>\$ 64,566,545</u>
\$ 53,145	\$ 255,764	\$ 154,148	\$ 1,053,863
-	6,963	383,156	433,539
93,213	114,989	100,719	1,144,370
-	-	-	27,261
35,414	48,441	50,658	567,472
2,277	5,633	13,235	52,584
-	-	-	29,539
<u>184,049</u>	<u>431,790</u>	<u>701,916</u>	<u>3,308,628</u>
1,288,782	3,157,194	-	14,183,556
407,873	355,064	870,571	6,518,233
<u>1,696,655</u>	<u>3,512,258</u>	<u>870,571</u>	<u>20,701,789</u>
13,541	31,939	18,430	833,365
5,577,667	6,354,058	5,828,984	25,940,043
-	-	705,922	1,824,582
-	-	4,729,964	8,388,128
-	-	(117,261)	3,570,010
<u>5,591,208</u>	<u>6,385,997</u>	<u>11,166,039</u>	<u>40,556,128</u>
<u>\$ 7,471,912</u>	<u>\$ 10,330,045</u>	<u>\$ 12,738,526</u>	<u>\$ 64,566,545</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2013*

Total Governmental Fund Balances		\$ 40,556,128
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		79,841,300
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:		
Property Taxes	\$ 500,137	
Sales Tax	1,032,788	
Due from Other Governments	3,824,695	
Grants	<u>1,160,613</u>	
		6,518,233
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		2,570,600
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(16,051)
Unamortized balances of bond related transactions are not reecorded in the funds. Unamortized deferred charges on refundings		266,489
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(6,600,000)	
Bond Premium	(88,987)	
OPWC Loans	(157,583)	
Compensated Absences*	<u>(2,505,491)</u>	
Total		<u>(9,352,061)</u>
Net Position of Governmental Activities		<u><u>\$ 120,384,638</u></u>

*Excludes \$26,365 within the Internal Service Fund

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Wayne County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Revenues				
Property and Other Local Taxes	\$ 3,840,836	\$ -	\$ 5,992,368	\$ -
Permissive Sales Tax	9,630,569	1,238,271	-	-
Charges for Services	5,009,732	21,747	73,049	-
Licenses and Permits	211,772	-	-	-
Fines and Forfeitures	338,270	68,720	-	-
Intergovernmental	3,897,109	5,852,768	5,758,888	4,034,313
Special Assessments	-	-	-	-
Interest	158,807	-	44	-
Rent	108,696	-	-	-
Contributions and Donations	100	33,023	-	-
Other	718,104	59,589	149,449	331,759
<i>Total Revenues</i>	<u>23,913,995</u>	<u>7,274,118</u>	<u>11,973,798</u>	<u>4,366,072</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	6,243,695	-	-	-
Judicial	4,790,259	-	-	-
Public Safety	8,048,018	-	-	-
Public Works	98,511	6,770,640	-	-
Health	368,908	-	-	-
Human Services	827,404	-	12,830,077	4,981,305
Conservation and Recreation	10,000	-	-	-
Economic Development and Assistance	523,965	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>20,910,760</u>	<u>6,770,640</u>	<u>12,830,077</u>	<u>4,981,305</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>3,003,235</u>	<u>503,478</u>	<u>(856,279)</u>	<u>(615,233)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	4,784	-	-	-
Transfers In	-	-	-	252,327
Transfers Out	(1,654,457)	(267,733)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,649,673)</u>	<u>(267,733)</u>	<u>-</u>	<u>252,327</u>
<i>Net Change in Fund Balance</i>	1,353,562	235,745	(856,279)	(362,906)
<i>Fund Balance Beginning of Year</i>	7,745,610	1,953,096	6,630,206	744,021
<i>Increase (Decrease) in Consumable Inventory</i>	(33,782)	2,406	(448)	1,653
<i>Fund Balance End of Year</i>	<u>\$ 9,065,390</u>	<u>\$ 2,191,247</u>	<u>\$ 5,773,479</u>	<u>\$ 382,768</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	All Other Governmental Funds	Total Governmental Funds
\$ 1,304,084	\$ 3,191,360	\$ -	\$ 14,328,648
-	-	-	10,868,840
2,865,451	730,252	2,048,930	10,749,161
-	-	579,030	790,802
-	-	635,704	1,042,694
179,236	2,984,509	4,969,458	27,676,281
-	-	1,702	1,702
-	65	8,700	167,616
-	-	28,472	137,168
-	22,056	-	55,179
151,303	64,459	137,882	1,612,545
<u>4,500,074</u>	<u>6,992,701</u>	<u>8,409,878</u>	<u>67,430,636</u>
-	-	2,013,280	8,256,975
-	-	1,152,989	5,943,248
-	-	1,747,990	9,796,008
-	-	84,883	6,954,034
-	-	275,891	644,799
3,992,014	7,547,057	1,305,163	31,483,020
-	-	-	10,000
-	-	570,323	1,094,288
-	-	2,440,195	2,440,195
-	-	650,786	650,786
-	-	207,550	207,550
<u>3,992,014</u>	<u>7,547,057</u>	<u>10,449,050</u>	<u>67,480,903</u>
<u>508,060</u>	<u>(554,356)</u>	<u>(2,039,172)</u>	<u>(50,267)</u>
-	-	3,244,040	3,248,824
-	-	1,672,320	1,924,647
-	-	(2,457)	(1,924,647)
-	-	<u>4,913,903</u>	<u>3,248,824</u>
508,060	(554,356)	2,874,731	3,198,557
5,080,766	6,938,780	8,296,153	37,388,632
2,382	1,573	(4,845)	(31,061)
<u>\$ 5,591,208</u>	<u>\$ 6,385,997</u>	<u>\$ 11,166,039</u>	<u>\$ 40,556,128</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2013*

Net Change in Fund Balances - Total Governmental Funds \$ 3,198,557

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

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

Capital Asset Additions	\$ 2,619,609	
Current Year Depreciation	<u>(4,581,604)</u>	(1,961,995)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (540,845)

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

Property and Sales Tax	128,893	
Due From Other Governments	257,820	
Grants	<u>714,634</u>	1,101,347

Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed. (31,061)

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

General Obligation Bonds	640,000	
OPWC Loans	<u>10,786</u>	650,786

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

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

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

Accrued Interest Payable		1,055
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The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. 2,133,097

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

Compensated Absences*		<u>282,572</u>
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Change in Net Position of Governmental Activities \$ 4,813,790

*Excludes \$8,652 net change within the Internal Service Fund

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 3,615,000	\$ 3,615,000	\$ 3,840,836	\$ 225,836
Permissive Sales Tax	9,300,000	9,300,000	9,623,563	323,563
Charges for Services	3,559,091	3,559,091	4,143,519	584,428
Licenses and Permits	141,000	141,000	211,772	70,772
Fines and Forfeitures	339,000	339,000	331,898	(7,102)
Intergovernmental	2,995,470	2,995,470	3,470,079	474,609
Interest	200,000	200,000	246,609	46,609
Rent	115,000	115,000	107,109	(7,891)
Other	606,980	606,980	631,860	24,880
<i>Total Revenues</i>	<u>20,871,541</u>	<u>20,871,541</u>	<u>22,607,245</u>	<u>1,735,704</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	6,939,808	6,524,733	6,047,907	476,826
Judicial	5,004,369	5,049,186	4,864,945	184,241
Public Safety	8,126,183	8,085,879	7,902,855	183,024
Public Works	117,378	116,808	98,023	18,785
Health	321,273	338,728	338,027	701
Human Services	1,007,326	1,009,824	860,280	149,544
Conservation and Recreation	-	10,000	10,000	-
Economic Development and Assistance	527,838	526,738	526,310	428
<i>Total Expenditures</i>	<u>22,044,175</u>	<u>21,661,896</u>	<u>20,648,347</u>	<u>1,013,549</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,172,634)</u>	<u>(790,355)</u>	<u>1,958,898</u>	<u>2,749,253</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	5,030	5,030	4,784	(246)
Transfers Out	(1,454,669)	(1,836,949)	(1,778,737)	58,212
<i>Total Other Financing Sources (Uses)</i>	<u>(1,449,639)</u>	<u>(1,831,919)</u>	<u>(1,773,953)</u>	<u>57,966</u>
<i>Net Change in Fund Balance</i>	<u>(2,622,273)</u>	<u>(2,622,274)</u>	<u>184,945</u>	<u>2,807,219</u>
<i>Fund Balance Beginning of Year</i>	<u>3,794,058</u>	<u>3,794,058</u>	<u>3,794,058</u>	<u>-</u>
Prior Year Encumbrances Appropriated	728,212	728,212	728,212	-
<i>Fund Balance End of Year</i>	<u>\$ 1,899,997</u>	<u>\$ 1,899,996</u>	<u>\$ 4,707,215</u>	<u>\$ 2,807,219</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,236,030	\$ 11,030
Charges for Services	30,000	30,000	20,615	(9,385)
Fines and Forfeitures	59,500	59,500	71,734	12,234
Intergovernmental	5,850,000	5,756,210	5,858,041	101,831
Contributions and Donations	-	-	33,023	33,023
Other	70,500	70,500	58,627	(11,873)
<i>Total Revenues</i>	<u>7,235,000</u>	<u>7,141,210</u>	<u>7,278,070</u>	<u>136,860</u>
Expenditures				
Current:				
Public Works	<u>8,091,756</u>	<u>7,997,966</u>	<u>7,393,817</u>	<u>604,149</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(856,756)</u>	<u>(856,756)</u>	<u>(115,747)</u>	<u>741,009</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(285,000)</u>	<u>(285,000)</u>	<u>(267,733)</u>	<u>17,267</u>
<i>Net Change in Fund Balance</i>	<u>(1,141,756)</u>	<u>(1,141,756)</u>	<u>(383,480)</u>	<u>758,276</u>
<i>Fund Balance Beginning of Year</i>	<u>577,357</u>	<u>577,357</u>	<u>577,357</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>564,399</u>	<u>564,399</u>	<u>564,399</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 758,276</u>	<u>\$ 758,276</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 5,750,000	\$ 5,750,000	\$ 5,992,368	\$ 242,368
Charges for Services	75,000	75,000	73,079	(1,921)
Intergovernmental	5,154,271	5,101,527	5,806,031	704,504
Interest	-	-	60	60
Other	50,000	50,000	178,536	128,536
<i>Total Revenues</i>	<u>11,029,271</u>	<u>10,976,527</u>	<u>12,050,074</u>	<u>1,073,547</u>
Expenditures				
Current:				
Human Services	<u>15,776,611</u>	<u>15,102,672</u>	<u>13,239,774</u>	<u>1,862,898</u>
<i>Net Change in Fund Balance</i>	(4,747,340)	(4,126,145)	(1,189,700)	2,936,445
<i>Fund Balance Beginning of Year</i>	5,918,260	5,918,260	5,918,260	-
Prior Year Encumbrances Appropriated	376,883	376,883	376,883	-
<i>Fund Balance End of Year</i>	<u>\$ 1,547,803</u>	<u>\$ 2,168,998</u>	<u>\$ 5,105,443</u>	<u>\$ 2,936,445</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 4,937,500	\$ 4,048,082	\$ 4,048,862	\$ 780
Other	407,104	325,674	335,533	9,859
<i>Total Revenues</i>	<u>5,344,604</u>	<u>4,373,756</u>	<u>4,384,395</u>	<u>10,639</u>
Expenditures				
Current:				
Human Services	6,055,001	5,595,200	5,494,156	101,044
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(710,397)</u>	<u>(1,221,444)</u>	<u>(1,109,761)</u>	<u>111,683</u>
Other Financing Sources (Uses)				
Transfers In	283,064	252,329	252,327	(2)
Transfers Out	(41,782)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>241,282</u>	<u>252,329</u>	<u>252,327</u>	<u>(2)</u>
<i>Net Change in Fund Balance</i>	(469,115)	(969,115)	(857,434)	111,681
<i>Fund Balance Beginning of Year</i>	92,102	92,102	92,102	-
Prior Year Encumbrances Appropriated	877,013	877,013	877,013	-
<i>Fund Balance End of Year</i>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 111,681</u>	<u>\$ 111,681</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 1,151,500	\$ 1,151,500	\$ 1,304,084	\$ 152,584
Charges for Services	2,719,000	2,719,000	3,066,295	347,295
Intergovernmental	244,000	244,000	179,236	(64,764)
Other	137,000	133,310	174,484	41,174
<i>Total Revenues</i>	<u>4,251,500</u>	<u>4,247,810</u>	<u>4,724,099</u>	<u>476,289</u>
Expenditures				
Current:				
Human Services	4,727,029	4,857,339	4,322,454	534,885
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(475,529)</u>	<u>(609,529)</u>	<u>401,645</u>	<u>1,011,174</u>
Other Financing Sources (Uses)				
Transfers Out	(454,919)	(320,919)	-	320,919
<i>Net Change in Fund Balance</i>	(930,448)	(930,448)	401,645	1,332,093
<i>Fund Balance Beginning of Year</i>	4,794,807	4,794,807	4,794,807	-
Prior Year Encumbrances Appropriated	235,639	235,639	235,639	-
<i>Fund Balance End of Year</i>	<u>\$ 4,099,998</u>	<u>\$ 4,099,998</u>	<u>\$ 5,432,091</u>	<u>\$ 1,332,093</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 3,120,000	\$ 3,120,000	\$ 3,191,360	\$ 71,360
Charges for Services	540,000	540,000	723,135	183,135
Intergovernmental	2,699,864	3,024,081	3,346,578	322,497
Interest	-	-	90	90
Contributions and Donations	20,000	20,000	22,056	2,056
Other	35,000	35,000	52,875	17,875
<i>Total Revenues</i>	<u>6,414,864</u>	<u>6,739,081</u>	<u>7,336,094</u>	<u>597,013</u>
Expenditures				
Current:				
Human Services	<u>8,121,787</u>	<u>8,032,110</u>	<u>7,861,122</u>	<u>170,988</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,706,923)</u>	<u>(1,293,029)</u>	<u>(525,028)</u>	<u>768,001</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(11,291)</u>	<u>(11,291)</u>	-	11,291
<i>Total Other Financing Sources (Uses)</i>	<u>(11,291)</u>	<u>(11,291)</u>	-	11,291
<i>Net Change in Fund Balance</i>	(1,718,214)	(1,304,320)	(525,028)	779,292
<i>Fund Balance Beginning of Year</i>	6,209,836	6,209,836	6,209,836	-
Prior Year Encumbrances Appropriated	408,376	408,376	408,376	-
<i>Fund Balance End of Year</i>	<u>\$ 4,899,998</u>	<u>\$ 5,313,892</u>	<u>\$ 6,093,184</u>	<u>\$ 779,292</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Internal Service Funds
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash and Investments	\$ 847,188	\$ 3,395,557
Receivables:		
Accounts	100,078	-
Special Assessments	18,707	-
Due from Other Funds	2,277	-
Due from Other Governments	-	84,465
Prepaid Items	-	113
<i>Total Current Assets</i>	<u>968,250</u>	<u>3,480,135</u>
<i>Non-Current Assets:</i>		
Special Assessments Receivable	508,684	-
Non-Depreciable Capital Assets	648,082	-
Depreciable Capital Assets, Net	12,286,750	-
<i>Total Non-Current Assets</i>	<u>13,443,516</u>	<u>-</u>
<i>Total Assets</i>	<u>14,411,766</u>	<u>3,480,135</u>
Liabilities		
<i>Current Liabilities:</i>		
Accounts Payable	21,186	7,055
Accrued Wages and Benefits	6,110	5,217
Due to Other Governments	2,364	13,540
Accrued Interest Payable	38,959	-
Unearned Revenue	-	497,725
Claims Payable	-	359,633
Compensated Absences Payable	13,517	-
Improvement Bonds Payable	26,200	-
Refunding Bond Payable	20,000	-
OPWC Loans Payable	4,298	-
OWDA Loans Payable	68,170	-
USDA Loan Payable	11,000	-
Revenue Bonds Payable	13,000	-
<i>Total Current Liabilities</i>	<u>224,804</u>	<u>883,170</u>
<i>Long-Term Liabilities:</i>		
Compensated Absences Payable - Net of Current Portion	29,400	26,365
Improvement Bonds Payable - Net of Current Portion	1,653,700	-
Refunding Bonds Payable - Net of Current Portion	165,000	-
OPWC Loans Payable - Net of Current Portion	75,218	-
OWDA Loans Payable - Net of Current Portion	1,022,553	-
USDA Loan Payable - Net of Current Portion	523,730	-
Revenue Bonds Payable - Net of Current Portion	789,000	-
<i>Total Long-Term Liabilities</i>	<u>4,258,601</u>	<u>26,365</u>
<i>Total Liabilities</i>	<u>4,483,405</u>	<u>909,535</u>
Net Position		
Net Investment in Capital Assets	8,562,963	-
Unrestricted	1,365,398	2,570,600
<i>Total Net Position</i>	<u>\$ 9,928,361</u>	<u>\$ 2,570,600</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, 2013

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Internal Service Funds
Operating Revenues		
Charges for Services	\$ 789,432	\$ 10,332,540
Other	-	147,185
<i>Total Operating Revenues</i>	<u>789,432</u>	<u>10,479,725</u>
Operating Expenses		
Personal Services	98,926	176,334
Contractual Services	379,489	1,072,054
Materials and Supplies	12,777	-
Claims	-	7,020,327
Depreciation	374,158	-
Other	71,296	58,178
<i>Total Operating Expenses</i>	<u>936,646</u>	<u>8,326,893</u>
<i>Operating Income (Loss)</i>	<u>(147,214)</u>	<u>2,152,832</u>
Non-Operating Revenues (Expense)		
Interest Income	20,678	-
Other Non-Operating Revenue	-	(19,735)
Interest and Fiscal Charges	(111,160)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>(90,482)</u>	<u>(19,735)</u>
<i>Change in Net Position</i>	(237,696)	2,133,097
<i>Net Position Beginning of Year</i>	10,166,057	437,503
<i>Net Position End of Year</i>	<u>\$ 9,928,361</u>	<u>\$ 2,570,600</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Internal Service Funds
Cash Flows from Operating Activities		
Cash Received from Sales/Service Charges	\$ 782,667	\$ 10,241,380
Cash Received from Other Operating Revenue	-	147,185
Cash Payments for Personal Services	(104,233)	(171,798)
Cash Payments for Contractual Services	(393,331)	(1,084,296)
Cash Payments for Materials and Supplies	(12,777)	-
Cash Payments for Claims	-	(7,339,004)
Cash Payments for Other Expenses	(70,953)	(58,178)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>201,373</u>	<u>1,735,289</u>
Cash Flows from Noncapital Financing Activities		
Cash Received from Grants	86,262	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>86,262</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities		
Cash Received From Special Assessments	36,741	-
Principal Payments for Debt Retirement	(129,568)	-
Interest Payments on Debt	(111,769)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(204,596)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	83,039	1,735,289
<i>Cash and Investments Beginning of Year</i>	764,149	1,660,268
<i>Cash and Investments End of Year</i>	<u>\$ 847,188</u>	<u>\$ 3,395,557</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Operating Income (Loss)	\$ (147,214)	\$ 2,152,832
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided		
By (Used for) Operating Activities:		
Depreciation	374,158	-
(Increase) Decrease in Assets:		
Accounts Receivable	(4,488)	302,418
Due From Other Funds	(2,277)	-
Due From Other Governments	-	(65,563)
Prepaid Items	4,799	(113)
Increase (Decrease) in Liabilities:		
Accounts Payable	(18,298)	(12,217)
Accrued Wages and Benefits	1,119	943
Compensated Absences Payable	(5,926)	8,652
Due To Other Funds	(500)	-
Due to Other Governments	-	(4,971)
Claims Payable	-	(621,095)
Unearned Revenue	-	(25,597)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 201,373</u>	<u>\$ 1,735,289</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2013

	Private Purpose Trust	Agency Funds
Assets		
Equity in Pooled Cash and Investments	\$ 7,904	\$ 10,860,673
Cash and Investments in Segregated Accounts	-	822,299
Receivables:		
Taxes		112,938,664
Accounts	-	1,837
Sales Tax	-	38,448
Accrued Interest	-	1
Dues From Other Governments	-	3,661,897
<i>Total Assets</i>	<u>7,904</u>	<u>\$ 128,323,819</u>
Liabilities		
Due to Other Funds	-	\$ 127,509,298
Due to Other Governments	-	814,521
<i>Total Liabilities</i>	<u>-</u>	<u>\$ 128,323,819</u>
Net Position		
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, 2013

	Private Purpose Trust
Additions	
<i>Total Additions</i>	\$ -
<i>Total Deductions</i>	-
<i>Change in Net Position</i>	-
<i>Net Position Beginning of Year</i>	7,904
<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, 2013

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, 39, and 61, “*The Financial Reporting Entity*”, “*Determining Whether Certain Organizations Are Component Units*”, and “*The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*”. 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, 2013

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 acts as a liaison between the Wayne County Board of Developmental Disabilities (*Board of DD*) and private industry to provide sheltered workshop employment for developmentally disabled persons of all ages in Wayne County, Ohio. Effective January 1, 2013, the Workshop entered into a contract with the Board of DD with the eventual goal of privatizing the adult programs of the Workshop. Under the contract the Workshop will compete with other private providers of similar services and will bill Medicaid directly for its services rather than through the Board of DD. During 2013, the Board of DD continued to provide a substantial amount of in-kind services to the Workshop. These in-kind services previously provided administrative labor, and overhead of the operation previously reimbursed by the Board of DD. The final determination of those expenses or charges of in-kind services is yet to be decided under the contract. 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, 2013 and 2012) 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 2013, the County contributed \$1,019,529 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 2013, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

Multi-County Community Mental Health District (“District”) - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, eight appointees of the Wayne County Commissioners, and two appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2013 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 2013 the County did not contribute to the S.R.C.C.C.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 2013 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, Cuyahoga, Richland, 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 2013, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

RELATED ORGANIZATIONS

The Wayne County Public Library (“Library”) - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The Library did not receive funding from the County in 2013.

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 2013.

Wayne County, Ohio
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For the Year Ended December 31, 2013

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.

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

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

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

B. Basis of Presentation

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

Government-wide Financial Statements - The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The activities of the internal service fund, and other internal activities within “activity” types, are eliminated to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County’s governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities.

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

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

C. Fund Accounting

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

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

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

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, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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:

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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

D. Measurement Focus

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

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

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

E. Basis of Accounting

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as deferred inflows of resources. Income taxes and special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met and delinquent property taxes due at December 31, 2013, are recorded as deferred inflows of resources in governmental funds.

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

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

Unearned revenue reported on the statement of net position represents early payments received for self insurance funding related to 2014.

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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 2013. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

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

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

G. Cash and Investments

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

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

During the year 2013, investments were limited to federal agency securities, a municipal security, certificates of deposit, corporate bonds, and investments in the State Asset Treasury Reserve of Ohio (STAROhio), STAR Plus and a program referred to as CDARS, which are fully insured by the FDIC.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

The County has invested funds in STAROhio during the year 2013. 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, 2013.

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

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during fiscal year 2013 amounted to \$158,807, which includes \$134,048 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, \$118,155 is held as unclaimed funds, not available as of December 31, 2013 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, 2013

I. Capital Assets

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

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

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

<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, 2013

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, 2013 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, 2013, 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 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, 2013

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

L. Accrued Liabilities and Long-term Obligations

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

M. Interfund Transactions

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

N. Fund Balance

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 general governmental services.

The County applies restricted resources first 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, 2013

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, 2013, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 61, *“The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34,”* GASB Statement No. 65, *“Items Previously Reported as Assets and Liabilities,”* and GASB Statement No. 66, *“Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62.”*

GASB Statement No. 61 improves guidance for including, presenting and disclosing information about component units and equity interest transactions of a financial reporting entity. The implementation of GASB Statement No. 61 did not have an effect on the financial statements of the County.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County’s 2013 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of GASB Statement No. 66 did not have an effect on the financial statements of the County.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 4 – FUND BALANCE

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

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

	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	Total
Nonspendable for:								
Inventory	\$ 58,623	\$ 68,867	\$ 65,187	\$ 10,347	\$ 13,541	\$ 4,512	\$ 5,415	\$ 226,492
Prepays	424,516	-	20,839	2,921	-	27,427	13,015	488,718
Unclaimed Monies	118,155	-	-	-	-	-	-	118,155
Total Nonspendable	601,294	68,867	86,026	13,268	13,541	31,939	18,430	833,365
Restricted for:								
Public Safety Projects	-	-	-	-	-	-	1,914,556	1,914,556
Public Works	-	2,122,380	-	-	-	-	-	2,122,380
Human Services Programs	-	-	5,687,453	369,500	5,577,667	6,354,058	472,175	18,460,853
Health Services	-	-	-	-	-	-	380,839	380,839
Care Center-Capital Improvement	-	-	-	-	-	-	814,055	814,055
Real Estate Assessment	-	-	-	-	-	-	616,896	616,896
Court Computerization	-	-	-	-	-	-	189,854	189,854
Other Purposes	1	-	-	-	-	-	1,440,609	1,440,610
Total Restricted	1	2,122,380	5,687,453	369,500	5,577,667	6,354,058	5,828,984	25,940,043
Committed to:								
Debt Service	-	-	-	-	-	-	668,658	668,658
Landfill	400,000	-	-	-	-	-	-	400,000
Other Purposes	718,660	-	-	-	-	-	18,954	737,614
Capital Projects	-	-	-	-	-	-	18,310	18,310
Total Committed	1,118,660	-	-	-	-	-	705,922	1,824,582
Assigned for:								
Encumbrances:								
Legislative And Executive	329,692	-	-	-	-	-	-	329,692
Judicial	35,107	-	-	-	-	-	-	35,107
Public Safety	76,006	-	-	-	-	-	-	76,006
Health	1,639	-	-	-	-	-	-	1,639
Human Services	32,224	-	-	-	-	-	-	32,224
Economic Development	2,345	-	-	-	-	-	-	2,345
County Building Construction	-	-	-	-	-	-	4,729,964	4,729,964
Subsequent Year Appropriations	3,181,151	-	-	-	-	-	-	3,181,151
Total Assigned	3,658,164	-	-	-	-	-	4,729,964	8,388,128
Unassigned	3,687,271	-	-	-	-	-	(117,261)	3,570,010
Total Fund Balance	\$ 9,065,390	\$ 2,191,247	\$ 5,773,479	\$ 382,768	\$ 5,591,208	\$ 6,385,997	\$ 11,166,039	\$ 40,556,128

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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; or the political subdivision of the State;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAROhio) and STAR Plus;

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 2013, 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, 2013 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$58,210 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and investments and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

At year-end, the carrying amount (including “cash with fiscal agent”) of the County’s deposits was \$32,973,214. Based on the criteria described in GASB Statement No. 40, “*Deposits and Investment Risk Disclosures*”, as of December 31, 2013, \$15,867,450 of the County’s bank balance of \$33,665,995 was exposed to custodial risk as discussed above, while \$17,798,545 was covered by Federal Deposit Insurance Corporation (FDIC), which includes \$4,000,942 held in a STAR Plus account.

B. Investments

As of December 31, 2013 the County had the following investments and maturities:

Rating by Moody	Entity	Fair Value	Investment Maturities in years (<1)	Investment Maturities in years (1-3)	Investment Maturities in years (4-5)	Percentage of Total
AAAm**	STAROhio	\$ 4,241,950	\$ 4,241,950	\$ -	\$ -	19.50%
N/A	Municipal Security	1,300,000	1,300,000	-	-	5.98%
N/A	Cleveland Hts Ohio BD Antic	505,170	505,170	-	-	2.32%
AA	Kent Ohio City Sch Dist GO Ref	249,010	-	249,010	-	1.14%
SP-1+	Sheffield Lake Ohio Taxable LTGO	501,850	501,850	-	-	2.31%
AA+	General Electric Cap Corp	500,095	500,095	-	-	2.30%
AAA	FHLB	5,003,490	-	5,003,490	-	23.00%
AAA	FFCB	9,455,150	-	6,488,320	2,966,830	43.45%
		<u>\$ 21,756,715</u>	<u>\$ 7,049,065</u>	<u>\$ 11,740,820</u>	<u>\$ 2,966,830</u>	<u>100.00%</u>

**Rated by Standard and Poor's

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

STAROhio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAROhio to maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAROhio as of December 31, 2013 is 53 days.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 credit 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, 2013, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers In	Transfers Out			
	General Fund	Motor Vehicle and Gas Tax	Other Governmental	Total
Job and family services	\$ 252,327	\$ -	\$ -	\$ 252,327
Other governmental funds	1,402,130	267,733	2,457	1,672,320
	\$ 1,654,457	\$ 267,733	\$ 2,457	\$ 1,924,647

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, 2013, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds							Totals
	General Fund	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds		
General Fund	\$ 7,061	\$ -	\$ 7,380	\$ -	\$ 5,633	\$ 2,040	\$ 22,114	
Job and Family Services	3,337	-	-	-	-	-	3,337	
Children Services Board	-	13,661	-	-	-	11,195	24,856	
Enterprise Fund-Sanitary Sewer	-	-	-	2,277	-	-	2,277	
	\$ 10,398	\$ 13,661	\$ 7,380	\$ 2,277	\$ 5,633	\$ 13,235	\$ 52,584	

Wayne County, Ohio
Notes to the Basic Financial Statements
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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 2013 for real and public utility property taxes represents collections of the 2012 taxes.

2013 real property taxes were levied after October 1, 2013 on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35% of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

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. 2013 public utility property taxes which became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 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, 2013, was \$9.25 per \$1,000 of assessed valuation. The assessed values of real property upon which 2013 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$2,125,882,010
Public Utilities - Real	90,762,040
Total Assessed Value	\$2,216,644,050

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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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, 2013, and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred inflows of resources since the current taxes were not levied to finance 2013 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, 2013 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:

Governmental Activities:	
Local government	\$ 606,773
Homestead and rollback	975,643
Gasoline and excise tax	1,143,071
Motor vehicle and gas tax	1,755,364
Tangible tax loss reimbursement	110,918
Casino	684,629
<u>Other grants, subsidies and reimbursements:</u>	
General Fund	138,076
Motor Vehicle And Gas Tax	14,792
County Board Of DD	313,723
Job And Family Services	7,962
Wayne County Care Center	271,108
Children Services Board	252,672
Bureau Of Support	80,231
CDBG	290,916
Solid Waste District Litter Grant	1,000
Pilot Probation Grant	126,276
Justice Center Communications	1,380
Victim Witness Assistance	77,066
Home Arrest Grant	98,428
VOCA Grant	15,088
Department Of Justice Special Grant	8,788
Law Enforcement Training	5,489
Forward Demolition Grant	36,870
Felony Delinquent Care And Custody	84,624
Court Discretionary Program	151,646
Issue II	29,403
Federal Bridge Project	207,940
Internal service fund - Healthcare 2013 refund	84,465
Total	<u><u>\$ 7,574,341</u></u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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>
Administration building	\$ 284,772	\$ 196,385	\$ 88,387
McClure building	65,010	20,533	44,477
County courthouse	536,114	229,672	306,442
Corning building	209,693	88,426	121,267
Total	<u>\$ 1,095,589</u>	<u>\$ 535,016</u>	<u>\$ 560,573</u>

NOTE 10 - CAPITAL ASSETS

Capital assets for governmental activities for the year ended December 31, 2013 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 5,763,226	\$ -	\$ (508,580)	\$ 5,254,646
Construction in progress	276,261	433,939	(306,062)	404,138
Total capital assets, not being depreciated:	6,039,487	433,939	(814,642)	5,658,784
Capital assets, being depreciated:				
Building and improvements	43,738,279	306,062	(19,500)	44,024,841
Equipment	13,727,411	456,273	(764,944)	13,418,740
Infrastructure	95,393,249	1,729,397	-	97,122,646
Total capital assets, being depreciated:	152,858,939	2,491,732	(784,444)	154,566,227
Less: accumulated depreciation				
Building and improvements	(22,232,601)	(1,006,465)	8,458	(23,230,608)
Equipment	(11,086,929)	(535,242)	743,721	(10,878,450)
Infrastructure	(43,234,756)	(3,039,897)	-	(46,274,653)
Total accumulated depreciation	(76,554,286)	(4,581,604)	752,179	(80,383,711)
Total capital assets being depreciated, net	76,304,653	(2,089,872)	(32,265)	74,182,516
Governmental activities capital assets, net	<u>\$ 82,344,140</u>	<u>\$ (1,655,933)</u>	<u>\$ (846,907)</u>	<u>\$ 79,841,300</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 302,950
Judicial	343,318
Public Safety	332,207
Public Works	3,315,599
Health	2,130
Human Services	<u>285,400</u>
Total Depreciation Expense	<u><u>\$ 4,581,604</u></u>

Capital assets for business-type activities for the year ended December 31, 2013, was as follows:

Business-Type Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 648,082	\$ -	\$ -	\$ 648,082
Capital assets, being depreciated:				
Building and improvements	8,271,396	-	-	8,271,396
Equipment	196,465	-	-	196,465
Sewer mains	<u>6,778,801</u>	-	-	<u>6,778,801</u>
Total capital assets, being depreciated:	15,246,662	-	-	15,246,662
Less: accumulated depreciation				
Building and improvements	(1,345,946)	(201,148)	-	(1,547,094)
Equipment	(172,569)	(7,581)	-	(180,150)
Sewer mains	<u>(1,067,239)</u>	<u>(165,429)</u>	-	<u>(1,232,668)</u>
Total accumulated depreciation	<u>(2,585,754)</u>	<u>(374,158)</u>	-	<u>(2,959,912)</u>
Total capital assets being depreciated, net	<u>12,660,908</u>	<u>(374,158)</u>	-	<u>12,286,750</u>
Business-type activities capital assets, net	<u><u>\$ 13,308,990</u></u>	<u><u>\$ (374,158)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,934,832</u></u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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
Governmental Activities					
General obligation bonds:					
2011 Refunding Bond (2-3.5%)					
2002 Improvement Bonds-10 years	\$ 7,240,000	\$ -	\$ (640,000)	\$ 6,600,000	\$ 655,000
Premium on refunding bond	98,874	-	(9,887)	88,987	-
Total general obligation bonds	<u>7,338,874</u>	-	<u>(649,887)</u>	<u>6,688,987</u>	<u>655,000</u>
OPWC loans:					
OPWC loan, 0.0%, Water Tower	70,000	-	(5,000)	65,000	5,000
OPWC loan, 0.0%, Bridge Replacement	98,369	-	(5,786)	92,583	5,787
Total OPWC loans	<u>168,369</u>	-	<u>(10,786)</u>	<u>157,583</u>	<u>10,787</u>
Other long-term obligations:					
Compensated absences*	2,805,776	465,285	(739,205)	2,531,856	728,533
Total other long-term obligations	<u>2,805,776</u>	<u>465,285</u>	<u>(739,205)</u>	<u>2,531,856</u>	<u>728,533</u>
Total governmental activities, long-term obligations	<u>\$ 10,313,019</u>	<u>\$ 465,285</u>	<u>\$ (1,399,878)</u>	<u>\$ 9,378,426</u>	<u>\$ 1,394,320</u>
Business-Type Activities					
Sewer bonds:					
2004 Sewer System Revenue Bonds, 4.375%					
	\$ 814,000	\$ -	\$ (12,000)	\$ 802,000	\$ 13,000
2005 Sanitary Sewer Improvement Bonds, 4.125%					
	<u>1,705,000</u>	-	<u>(25,100)</u>	<u>1,679,900</u>	<u>26,200</u>
Total sewer bonds	<u>2,519,000</u>	-	<u>(37,100)</u>	<u>2,481,900</u>	<u>39,200</u>
2011 Refunding Bond (2-3.5%)					
2002 Improvement Bonds - 10 years	205,000	-	(20,000)	185,000	20,000
USDA Loan - Batdorf Road (4.25%)	534,730	-	-	534,730	11,000
OPWC loan:					
Hillcrest WWTP, 0.0%	83,814	-	(4,298)	79,516	4,298
OWDA loans:					
Eastwood WWTP, 0.0%	1,140,074	-	(67,063)	1,073,011	67,063
Kidron WWTP, 0.0%	18,819	-	(1,107)	17,712	1,107
Total OWDA loans	<u>1,158,893</u>	-	<u>(68,170)</u>	<u>1,090,723</u>	<u>68,170</u>
Other long-term obligations:					
Compensated absences	48,843	8,079	(14,005)	42,917	13,517
Total business-type long- term obligations	<u>\$ 4,550,280</u>	<u>\$ 8,079</u>	<u>\$ (143,573)</u>	<u>\$ 4,414,786</u>	<u>\$ 156,185</u>
Total primary government long-term obligations	<u>\$ 14,863,299</u>	<u>\$ 473,364</u>	<u>\$ (1,543,451)</u>	<u>\$ 13,793,212</u>	<u>\$ 1,550,505</u>

*Includes \$26,365 reported in the Internal Service Fund

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 station and the construction and installation of gravity sewers to transport wastewater from the Eastwood allotment wastewater collection system. This bond was retired with a new loan from United States Department of Agriculture (USDA) in 2011, at an interest rate of 4.25% and will mature in March 2041.

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

The County has pledged future net customer revenue to repay \$2,481,900 in sewer system bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer bonds were 21.0%. The total principal and interest remaining to be paid on all sewer bonds is \$4,538,350, 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 \$47,613 and \$226,944, respectively.

2011 Refunding Bond - In May, 2011, the County issued \$8,265,000 in general obligation bonds (\$8,020,000 within governmental funds and \$245,000 within the enterprise funds), \$7,845,000 of which were issued to fully refund \$240,000 within enterprise funds and \$7,605,000 within governmental funds of outstanding general obligation bonds. The bonds were issued for a ten year period with final maturity at December 1, 2022. As of December 31, 2013, \$6,490,000 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, 2013 was \$9,887. The premium on these refunded bonds in the enterprise fund were insignificant amounts that were not amortized. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$355,319. This difference reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding; is being amortized as interest expense over the life of the bonds using the straight line method. The amortization of this difference for fiscal year 2013 was \$29,610. The issuance resulted in an economic gain of \$540,675.

Wayne County, Ohio
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For the Year Ended December 31, 2013

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, 2013, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,043,762 and vested benefits for sick leave totaled \$488,094. 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 \$39,402 and \$3,515 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net position. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net position. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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, 2013, are as follows:

Governmental Activities

Year Ended	G.O. Bonds		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
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	725,000	130,944	10,787	-	735,787	130,944
2019-2023	3,160,000	265,837	53,930	-	3,213,930	265,837
2024-2028	-	-	43,932	-	43,932	0
2029	-	-	5,786	-	5,786	0
	<u>\$ 6,600,000</u>	<u>\$ 1,089,206</u>	<u>\$ 157,583</u>	<u>\$ -</u>	<u>\$ 6,757,583</u>	<u>\$ 1,089,206</u>

Business Type Activities

Year Ended	Revenue Bonds		OWDA		USDA	
	Principal	Interest	Principal	Interest	Principal	Interest
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	45,800	97,434	68,170	-	13,000	20,219
2019-2023	259,800	456,616	340,850	-	71,000	92,253
2024-2028	317,700	397,292	340,850	-	88,000	75,084
2029-2033	390,500	324,472	68,173	-	109,000	53,749
2034-2038	480,900	235,026	-	-	132,000	27,866
2039-2043	594,400	124,827	-	-	75,730	2,570
2044-2045	227,600	13,365	-	-	-	-
	<u>\$ 2,481,900</u>	<u>\$ 2,056,450</u>	<u>\$ 1,090,723</u>	<u>\$ -</u>	<u>\$ 534,730</u>	<u>\$ 357,843</u>

Year Ended	Refunding Bond		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
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	20,000	3,550	4,298	-	151,268	121,203
2019-2023	85,000	7,300	21,490	-	778,140	556,169
2024-2028	-	-	21,490	-	768,040	472,376
2029-2033	-	-	15,046	-	582,719	378,221
2034-2038	-	-	-	-	612,900	262,892
2039-2043	-	-	-	-	670,130	127,397
2044	-	-	-	-	227,600	13,365
	<u>\$ 185,000</u>	<u>\$ 29,950</u>	<u>\$ 79,516</u>	<u>\$ -</u>	<u>\$ 4,371,869</u>	<u>\$ 2,444,243</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

NOTE 12 - RISK MANAGEMENT

General Insurance: The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County is a member of the Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official’s liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property, \$2,000,000 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

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

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

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

An excess coverage insurance policy covers individual claims in excess of \$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 \$346,600 reported in the health care internal service fund at December 31, 2013, is based on the requirements of GASB Statement No. 10, “Accounting and Financial Reporting for Risk Financing and Related Insurance Issues” as amended by GASB Statement No. 30, “Risk Financing Omnibus”, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims. 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 \$576.71 to \$1,289.10. Changes in the fund’s liability amount in 2013 and 2012 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2013	\$ 963,750	\$ 6,711,680	\$ (7,328,830)	\$ 346,600
2012	1,107,999	* 7,935,489	(8,079,738)	963,750

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

*Prior year claims is \$302,418 higher than what is reported in the financial statements. Prior 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.

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 2013 was:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2013	\$ 16,978	\$ 6,229	\$ (10,174)	\$ 13,033
2012	4,693	258,397	(246,112)	16,978

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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013, 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, 2013, members in state and local classifications contributed 10.0% of covered payroll while public safety and law enforcement members contributed 12.0% and 12.6%, respectively.

The County's 2013 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 1.0% during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.0% during calendar year 2013.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012, and 2011, were \$3,721,296, \$2,864,261, and \$2,654,457, respectively. For 2013, 96.6% has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. There were no contributions made to the Member-Directed Plan for 2013.

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.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

Funding Policy - For fiscal year 2013, 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, 2013, 2012 and 2011 were \$77,633, \$117,428 , and \$114,446, respectively; 97.2% has been contributed for fiscal year 2013 and 100% for the fiscal years 2012 and 2011. Contributions to the DC and Combined Plans for fiscal year 2013 were \$126,428 made by the County and \$90,306 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, 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 14.0% during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.0% during calendar year 2013.

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, 2013, 2012, and 2011 were \$286,254, \$1,145,704, and \$1,474,423, respectively. For 2013, 97.2% has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

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 or by requesting a copy by calling toll-free (888) 227-7877.

Wayne County, Ohio
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For the Year Ended December 31, 2013

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 2013, 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, 2013, 2012, and 2011 were \$5,972, \$9,032, and \$1,144, respectively; 97.2% has been contributed for fiscal year 2013 and 100% for fiscal years 2012 and 2011.

NOTE 15 - BUDGETARY BASIS OF ACCOUNTING

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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)	\$ 1,353,562	\$ 235,745	\$ (856,279)	\$ (362,906)	\$ 508,060	\$ (554,356)
Adjustments:						
Revenue accruals	(364,932)	3,952	76,276	18,323	224,025	343,393
Expenditure accruals	(34,919)	51,833	258,967	3,795	(27,535)	77,644
Funds budgeted elsewhere	(155,360)	-	-	-	-	-
Encumbrances	(613,406)	(675,010)	(668,664)	(516,646)	(302,905)	(391,709)
Budget Basis	<u>\$ 184,945</u>	<u>\$ (383,480)</u>	<u>\$ (1,189,700)</u>	<u>\$ (857,434)</u>	<u>\$ 401,645</u>	<u>\$ (525,028)</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.

NOTE 16 - CONTINGENT LIABILITIES

A. Grants

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

B. Litigation

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

C. Encumbrances

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

Fund	Amount
General	\$ 477,013
Motor Vehicle and Gas Tax	487,872
County Board of DD	534,791
Job and Family Services	381,677
Wayne County Care Center	249,686
Children Services Board	146,705
Other Governmental	1,762,888
	<u>\$ 4,040,632</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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, 2013, the County's contributions totaled \$5,051,292.

NOTE 18 - LANDFILL

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

During 1999, the County sold all remaining assets of the landfill, collected outstanding invoices from 1998 and began receiving royalties of \$0.70 on every ton dumped at the landfill. These royalties ceased during 2005. This was a result of the shutdown of the landfill due to capacity limits being reached. 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, 2013, 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, 2013, the following had a deficit fund balances. This deficit was caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

<u>Nonmajor Capital Project Funds:</u>	
Federal Bridge Project	\$ 117,261

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

Nonmajor Special Revenue Funds

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

Delinquent Real Estate Tax Assessment Collection (DRETAC)

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

Real Estate Assessment

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

Indigent Guardianship

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

Youth Services Subsidy Grant

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

Dog and Kennel

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

Hazardous Materials

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

Child Enforcement Agency

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

Community Development Block Grant (CDBG)

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

Ditch Maintenance

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

Law Enforcement

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

Enforcement and Education

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

Indigent 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>Law Library</i>	<i>Marriage License Fees</i>
<i>VOCA Grant</i>	<i>Pre-Trial Diversion Program</i>	<i>Indigent Interlock and Alcohol Monitoring</i>
<i>Mediation Services</i>	<i>Deputy Registrar</i>	<i>Forward Demolition Grant</i>
<i>Municipal Court Probation</i>	<i>E 911 Systems EMA</i>	<i>Court Discretionary Program</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>	<i>Sheriff Canine Donations</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, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 4,745,046	\$ 668,658	\$ 5,750,936	\$ 11,164,640
Cash and Investments:				
In Segregated Accounts	14,233	-	-	14,233
Receivables:				
Accounts	97,841	-	3,738	101,579
Accrued Interest	2	-	-	2
Due from Other Governments	976,422	-	238,723	1,215,145
Materials and Supplies Inventory	5,415	-	-	5,415
Loans Receivable	224,497	-	-	224,497
Prepaid Items	7,219	-	5,796	13,015
<i>Total Assets</i>	<u>\$ 6,070,675</u>	<u>\$ 668,658</u>	<u>\$ 5,999,193</u>	<u>\$ 12,738,526</u>
Liabilities				
Accounts Payable	\$ 117,684	\$ -	\$ 36,464	\$ 154,148
Contracts Payable	193,488	-	189,668	383,156
Accrued Wages and Benefits	100,719	-	-	100,719
Due to Other Governments	50,658	-	-	50,658
Due to Other Funds	13,235	-	-	13,235
<i>Total Liabilities</i>	<u>475,784</u>	<u>-</u>	<u>226,132</u>	<u>701,916</u>
Deferred Inflows of Resources				
Unavailable Revenue	660,311	-	210,260	870,571
<i>Total Deferred Inflows of Resources</i>	<u>660,311</u>	<u>-</u>	<u>210,260</u>	<u>870,571</u>
Fund Balances				
Nonspendable	12,634	-	5,796	18,430
Restricted	4,921,946	-	907,038	5,828,984
Committed	-	668,658	37,264	705,922
Assigned	-	-	4,729,964	4,729,964
Unassigned	-	-	(117,261)	(117,261)
<i>Total Fund Balances</i>	<u>4,934,580</u>	<u>668,658</u>	<u>5,562,801</u>	<u>11,166,039</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 6,070,675</u>	<u>\$ 668,658</u>	<u>\$ 5,999,193</u>	<u>\$ 12,738,526</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Charges for Services	\$ 1,990,532	\$ -	\$ 58,398	\$ 2,048,930
Licenses and Permits	579,030	-	-	579,030
Fines and Forfeitures	635,704	-	-	635,704
Intergovernmental	2,989,699	-	1,979,759	4,969,458
Special Assessments	1,702	-	-	1,702
Interest	8,700	-	-	8,700
Rent	-	-	28,472	28,472
Other	132,882	5,000	-	137,882
<i>Total Revenues</i>	<u>6,338,249</u>	<u>5,000</u>	<u>2,066,629</u>	<u>8,409,878</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,881,566	-	131,714	2,013,280
Judicial	1,152,989	-	-	1,152,989
Public Safety	1,747,990	-	-	1,747,990
Public Works	84,883	-	-	84,883
Health	275,891	-	-	275,891
Human Services	1,305,163	-	-	1,305,163
Economic Development and Assistance	570,323	-	-	570,323
Capital Outlay	-	-	2,440,195	2,440,195
Debt Service:				
Principal Retirement	-	650,786	-	650,786
Interest and Fiscal Charges	-	207,550	-	207,550
<i>Total Expenditures</i>	<u>7,018,805</u>	<u>858,336</u>	<u>2,571,909</u>	<u>10,449,050</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(680,556)	(853,336)	(505,280)	(2,039,172)
Other Financing Sources (Uses)				
Proceeds from Sales of Capital Assets	-	-	3,244,040	3,244,040
Transfers In	35,840	796,480	840,000	1,672,320
Transfers Out	(2,457)	-	-	(2,457)
<i>Total Other Financing Sources (Uses)</i>	<u>33,383</u>	<u>796,480</u>	<u>4,084,040</u>	<u>4,913,903</u>
<i>Net Change in Fund Balances</i>	(647,173)	(56,856)	3,578,760	2,874,731
<i>Fund Balances Beginning of Year</i>	5,586,598	725,514	1,984,041	8,296,153
<i>Increase (Decrease) in Consumable for Inventory</i>	(4,845)	-	-	(4,845)
<i>Fund Balances End of Year</i>	<u>\$ 4,934,580</u>	<u>\$ 668,658</u>	<u>\$ 5,562,801</u>	<u>\$ 11,166,039</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant	Dog and Kennel
Assets					
Equity in Pooled Cash and Investments	\$ 224,834	\$ 740,825	\$ 63,467	\$ 1	\$ 380,690
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	149
Accrued Interest	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 224,834</u>	<u>\$ 740,825</u>	<u>\$ 63,467</u>	<u>\$ 1</u>	<u>\$ 380,839</u>
Liabilities					
Accounts Payable	\$ -	\$ 6,938	\$ 2,220	\$ -	\$ -
Contracts Payable	-	85,043	-	-	-
Accrued Wages and Benefits	3,265	23,010	-	-	-
Due to Other Governments	1,261	8,938	-	-	-
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>4,526</u>	<u>123,929</u>	<u>2,220</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	220,308	616,896	61,247	1	380,839
<i>Total Fund Balances (Deficit)</i>	<u>220,308</u>	<u>616,896</u>	<u>61,247</u>	<u>1</u>	<u>380,839</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 224,834</u>	<u>\$ 740,825</u>	<u>\$ 63,467</u>	<u>\$ 1</u>	<u>\$ 380,839</u>

<u>Hazardous Materials</u>	<u>Child Enforcement Agency</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Law Enforcement</u>	<u>Enforcement and Education</u>
\$ 30,607	\$ 405,670	\$ 171,913	\$ 34,755	\$ 29,168	\$ 4,727
-	10,274	-	-	3,959	-
-	30,633	6,625	-	-	75
-	-	2	-	-	-
-	80,231	290,916	-	5,489	-
-	5,415	-	-	-	-
-	-	224,497	-	-	-
674	1,270	-	-	-	-
<u>\$ 31,281</u>	<u>\$ 533,493</u>	<u>\$ 693,953</u>	<u>\$ 34,755</u>	<u>\$ 38,616</u>	<u>\$ 4,802</u>
\$ -	\$ 3,374	\$ 4,221	\$ -	\$ -	\$ -
-	-	55,383	-	-	-
324	35,570	-	-	-	-
780	13,649	10,000	-	-	-
-	2,040	-	-	-	-
<u>1,104</u>	<u>54,633</u>	<u>69,604</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	255,567	-	-	-
-	-	255,567	-	-	-
674	6,685	-	-	-	-
29,503	472,175	368,782	34,755	38,616	4,802
<u>30,177</u>	<u>478,860</u>	<u>368,782</u>	<u>34,755</u>	<u>38,616</u>	<u>4,802</u>
<u>\$ 31,281</u>	<u>\$ 533,493</u>	<u>\$ 693,953</u>	<u>\$ 34,755</u>	<u>\$ 38,616</u>	<u>\$ 4,802</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning
Assets					
Equity in Pooled Cash and Investments	\$ 59,196	\$ 158,293	\$ 192,540	\$ 18,664	\$ 26,102
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	2,748	3,007	-	-	-
Accrued Interest	-	-	-	-	-
Due from Other Governments	-	-	84,624	1,000	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 61,944</u>	<u>\$ 161,300</u>	<u>\$ 277,164</u>	<u>\$ 19,664</u>	<u>\$ 26,102</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 16,234	\$ 740	\$ -
Contracts Payable	-	-	11,250	-	-
Accrued Wages and Benefits	-	-	-	2,129	-
Due to Other Governments	-	-	-	414	-
Due to Other Funds	-	-	11,195	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>38,679</u>	<u>3,283</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	42,311	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>42,311</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	61,944	161,300	196,174	16,381	26,102
<i>Total Fund Balances (Deficit)</i>	<u>61,944</u>	<u>161,300</u>	<u>196,174</u>	<u>16,381</u>	<u>26,102</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 61,944</u>	<u>\$ 161,300</u>	<u>\$ 277,164</u>	<u>\$ 19,664</u>	<u>\$ 26,102</u>

<u>Pilot Probation Grant</u>	<u>CHIP Program</u>	<u>Court Computerization</u>	<u>Victim Witness Assistance Program</u>	<u>Home Arrest Grant</u>	<u>VOCA Grant</u>
\$ 49,896	\$ 60,000	\$ 214,171	\$ 52,411	\$ 27,305	\$ 9,433
-	-	-	-	-	-
-	-	14,182	-	-	-
126,276	-	-	77,066	98,428	15,088
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 176,172</u>	<u>\$ 60,000</u>	<u>\$ 228,353</u>	<u>\$ 129,477</u>	<u>\$ 125,733</u>	<u>\$ 24,521</u>
\$ 1,306	\$ -	\$ 35,834	\$ -	\$ -	\$ 1,788
-	-	-	-	-	-
6,758	-	1,922	3,961	2,819	-
1,039	-	743	1,593	3,606	-
-	-	-	-	-	-
<u>9,103</u>	<u>-</u>	<u>38,499</u>	<u>5,554</u>	<u>6,425</u>	<u>1,788</u>
63,138	-	-	70,481	65,618	15,088
<u>63,138</u>	<u>-</u>	<u>-</u>	<u>70,481</u>	<u>65,618</u>	<u>15,088</u>
-	-	-	-	-	-
103,931	60,000	189,854	53,442	53,690	7,645
<u>103,931</u>	<u>60,000</u>	<u>189,854</u>	<u>53,442</u>	<u>53,690</u>	<u>7,645</u>
<u>\$ 176,172</u>	<u>\$ 60,000</u>	<u>\$ 228,353</u>	<u>\$ 129,477</u>	<u>\$ 125,733</u>	<u>\$ 24,521</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Mediation Services	Municipal Court Probation	Department of Justice Special Projects	Juvenile Court Special Projects	Juvenile Probation Services
Assets					
Equity in Pooled Cash and Investments	\$ 144,650	\$ 54,335	\$ -	\$ -	\$ 13,719
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	11,623	17,655	-	-	-
Accrued Interest	-	-	-	-	-
Due from Other Governments	-	-	8,788	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 156,273</u>	<u>\$ 71,990</u>	<u>\$ 8,788</u>	<u>\$ -</u>	<u>\$ 13,719</u>
Liabilities					
Accounts Payable	\$ -	\$ 331	\$ -	\$ -	\$ -
Contracts Payable	-	4,000	-	-	-
Accrued Wages and Benefits	5,545	4,314	-	-	-
Due to Other Governments	852	664	-	-	-
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>6,397</u>	<u>9,309</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	8,788	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>8,788</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	149,876	62,681	-	-	13,719
<i>Total Fund Balances (Deficit)</i>	<u>149,876</u>	<u>62,681</u>	<u>-</u>	<u>-</u>	<u>13,719</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 156,273</u>	<u>\$ 71,990</u>	<u>\$ 8,788</u>	<u>\$ -</u>	<u>\$ 13,719</u>

Law Enforcement Training	Law Library	Pre-Trial Diversion Program	Deputy Registrar	E 911 System EMA	EMPG Generator Project
\$ 2,883	\$ 283,197	\$ 17,553	\$ 166,733	\$ 979,554	\$ -
-	-	-	-	-	-
-	5,733	867	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,275	-
<u>\$ 2,883</u>	<u>\$ 288,930</u>	<u>\$ 18,420</u>	<u>\$ 166,733</u>	<u>\$ 984,829</u>	<u>\$ -</u>
\$ -	\$ 23,925	\$ -	\$ -	\$ 621	\$ -
-	-	-	-	-	-
-	840	200	8,740	793	-
-	130	30	3,383	389	-
-	-	-	-	-	-
<u>-</u>	<u>24,895</u>	<u>230</u>	<u>12,123</u>	<u>1,803</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,275	-
<u>2,883</u>	<u>264,035</u>	<u>18,190</u>	<u>154,610</u>	<u>977,751</u>	<u>-</u>
<u>2,883</u>	<u>264,035</u>	<u>18,190</u>	<u>154,610</u>	<u>983,026</u>	<u>-</u>
<u>\$ 2,883</u>	<u>\$ 288,930</u>	<u>\$ 18,420</u>	<u>\$ 166,733</u>	<u>\$ 984,829</u>	<u>\$ -</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management	Marriage License Fees	Indigent Interlock and Alcohol Monitoring
Assets					
Equity in Pooled Cash and Investments	\$ -	\$ 19	\$ 54,077	\$ 12,263	\$ 56,721
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	1,200	659	2,685
Accrued Interest	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 55,277</u>	<u>\$ 12,922</u>	<u>\$ 59,406</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 12,263	\$ 2,062
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	-	-	529	-	-
Due to Other Governments	-	-	81	-	-
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>610</u>	<u>12,263</u>	<u>2,062</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	19	54,667	659	57,344
<i>Total Fund Balances (Deficit)</i>	<u>-</u>	<u>19</u>	<u>54,667</u>	<u>659</u>	<u>57,344</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 55,277</u>	<u>\$ 12,922</u>	<u>\$ 59,406</u>

Forward Demolition Grant	Court Discretionary Program	Totals
\$ -	\$ 4,674	\$ 4,745,046
-	-	14,233
-	-	97,841
-	-	2
36,870	151,646	976,422
-	-	5,415
-	-	224,497
-	-	7,219
<u>\$ 36,870</u>	<u>\$ 156,320</u>	<u>\$ 6,070,675</u>
\$ -	\$ 5,827	\$ 117,684
33,139	4,673	193,488
-	-	100,719
3,106	-	50,658
-	-	13,235
<u>36,245</u>	<u>10,500</u>	<u>475,784</u>
-	139,320	660,311
-	<u>139,320</u>	<u>660,311</u>
-	-	12,634
625	6,500	4,921,946
<u>625</u>	<u>6,500</u>	<u>4,934,580</u>
<u>\$ 36,870</u>	<u>\$ 156,320</u>	<u>\$ 6,070,675</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant
Revenues				
Charges for Services	\$ 150,482	\$ 712,452	\$ 16,319	\$ -
Licenses and Permits	-	128	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	5,400	7,317	-	-
<i>Total Revenues</i>	<u>155,882</u>	<u>719,897</u>	<u>16,319</u>	<u>-</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	143,192	1,449,981	-	-
Judicial	-	-	21,055	-
Public Safety	-	-	-	43,388
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>143,192</u>	<u>1,449,981</u>	<u>21,055</u>	<u>43,388</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	12,690	(730,084)	(4,736)	(43,388)
Other Financing Sources (Uses)				
Transfers In	-	-	2,457	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>2,457</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	12,690	(730,084)	(2,279)	(43,388)
<i>Fund Balances (Deficit) Beginning of of Year</i>	207,618	1,346,980	63,526	43,389
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 220,308</u>	<u>\$ 616,896</u>	<u>\$ 61,247</u>	<u>\$ 1</u>

Dog and Kennel	Hazardous Materials	Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement
\$ -	\$ 20,239	\$ 322,621	\$ -	\$ -	\$ -
250,421	-	-	-	-	-
3,815	-	-	-	-	5,329
-	8,582	924,833	346,722	-	5,489
-	-	-	-	1,702	-
-	-	-	8,700	-	-
23,764	24,816	58,653	4,416	-	624
<u>278,000</u>	<u>53,637</u>	<u>1,306,107</u>	<u>359,838</u>	<u>1,702</u>	<u>11,442</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	8,582	-	-	-	21,054
-	-	-	-	-	-
255,240	20,651	-	-	-	-
-	-	1,305,163	-	-	-
-	-	-	408,954	-	-
<u>255,240</u>	<u>29,233</u>	<u>1,305,163</u>	<u>408,954</u>	<u>-</u>	<u>21,054</u>
22,760	24,404	944	(49,116)	1,702	(9,612)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
22,760	24,404	944	(49,116)	1,702	(9,612)
358,079	5,773	482,761	417,898	33,053	48,228
-	-	(4,845)	-	-	-
<u>\$ 380,839</u>	<u>\$ 30,177</u>	<u>\$ 478,860</u>	<u>\$ 368,782</u>	<u>\$ 34,755</u>	<u>\$ 38,616</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, 2013

	Enforcement and Education	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody
Revenues				
Charges for Services	\$ -	\$ 200	\$ 53,025	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	997	45,043	1,543	-
Intergovernmental	-	-	-	295,665
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>997</u>	<u>45,243</u>	<u>54,568</u>	<u>295,665</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	844	18,980	50,264	227,773
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>844</u>	<u>18,980</u>	<u>50,264</u>	<u>227,773</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	153	26,263	4,304	67,892
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	153	26,263	4,304	67,892
<i>Fund Balances (Deficit) Beginning of of Year</i>	4,649	35,681	156,996	128,282
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 4,802</u>	<u>\$ 61,944</u>	<u>\$ 161,300</u>	<u>\$ 196,174</u>

Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant	CHIP Program	Court Computerization	Victim Witness Assistance Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	295,009	-
85,000	26,102	253,252	98,043	-	83,904
-	-	-	-	-	-
-	-	-	-	-	-
<u>85,000</u>	<u>26,102</u>	<u>253,252</u>	<u>98,043</u>	<u>295,009</u>	<u>83,904</u>
-	-	-	-	-	-
-	-	-	-	458,879	-
-	26,716	247,684	-	-	110,686
84,883	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	107,323	-	-
<u>84,883</u>	<u>26,716</u>	<u>247,684</u>	<u>107,323</u>	<u>458,879</u>	<u>110,686</u>
117	(614)	5,568	(9,280)	(163,870)	(26,782)
-	-	-	-	-	27,517
-	-	-	-	-	-
-	-	-	-	-	<u>27,517</u>
117	(614)	5,568	(9,280)	(163,870)	735
16,264	26,716	98,363	69,280	353,724	52,707
-	-	-	-	-	-
<u>\$ 16,381</u>	<u>\$ 26,102</u>	<u>\$ 103,931</u>	<u>\$ 60,000</u>	<u>\$ 189,854</u>	<u>\$ 53,442</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, 2013

	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation
Revenues				
Charges for Services	\$ -	\$ -	\$ 178,114	\$ 227,174
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	122,863	16,006	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>122,863</u>	<u>16,006</u>	<u>178,114</u>	<u>227,174</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	95,641	24,475	263,183	181,424
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>95,641</u>	<u>24,475</u>	<u>263,183</u>	<u>181,424</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	27,222	(8,469)	(85,069)	45,750
Other Financing Sources (Uses)				
Transfers In	-	5,866	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>5,866</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	27,222	(2,603)	(85,069)	45,750
<i>Fund Balances (Deficit) Beginning of of Year</i>	26,468	10,248	234,945	16,931
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 53,690</u>	<u>\$ 7,645</u>	<u>\$ 149,876</u>	<u>\$ 62,681</u>

Department of Justice Special Projects	Juvenile Court Special Projects	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program	Deputy Registrar
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	328,481
-	900	7,856	-	230,500	11,183	-
57,165	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	187	-	7,705
<u>57,165</u>	<u>900</u>	<u>7,856</u>	<u>-</u>	<u>230,687</u>	<u>11,183</u>	<u>336,186</u>
-	-	-	-	-	-	288,393
-	-	-	-	190,730	-	-
57,165	-	6,467	4,821	-	6,511	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>57,165</u>	<u>-</u>	<u>6,467</u>	<u>4,821</u>	<u>190,730</u>	<u>6,511</u>	<u>288,393</u>
-	900	1,389	(4,821)	39,957	4,672	47,793
-	-	-	-	-	-	-
-	(2,457)	-	-	-	-	-
<u>-</u>	<u>(2,457)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(1,557)	1,389	(4,821)	39,957	4,672	47,793
-	1,557	12,330	7,704	224,078	13,518	106,817
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,719</u>	<u>\$ 2,883</u>	<u>\$ 264,035</u>	<u>\$ 18,190</u>	<u>\$ 154,610</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, 2013

	E 911 System EMA	EMPG Generator Project	VAWA Investigative Enhancement	USDA Rural Business Enterprise
Revenues				
Charges for Services	\$ 261,514	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	67,208	51,720	61,084
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>261,514</u>	<u>67,208</u>	<u>51,720</u>	<u>61,084</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	179,190	67,208	51,720	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	54,046
<i>Total Expenditures</i>	<u>179,190</u>	<u>67,208</u>	<u>51,720</u>	<u>54,046</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	82,324	-	-	7,038
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	82,324	-	-	7,038
<i>Fund Balances (Deficit) Beginning of of Year</i>	900,702	-	-	(7,019)
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 983,026</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>

Foreclosure Management	Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Forward Demolition Grant	Court Discretionary Program	Totals
\$ 25,769	\$ 22,623	\$ -	\$ -	\$ -	\$ 1,990,532
-	-	-	-	-	579,030
-	-	33,529	-	-	635,704
-	-	-	426,204	59,857	2,989,699
-	-	-	-	-	1,702
-	-	-	-	-	8,700
-	-	-	-	-	132,882
<u>25,769</u>	<u>22,623</u>	<u>33,529</u>	<u>426,204</u>	<u>59,857</u>	<u>6,338,249</u>
-	-	-	-	-	1,881,566
13,313	-	-	420,138	48,874	1,152,989
-	22,551	31,663	-	-	1,747,990
-	-	-	-	-	84,883
-	-	-	-	-	275,891
-	-	-	-	-	1,305,163
-	-	-	-	-	570,323
<u>13,313</u>	<u>22,551</u>	<u>31,663</u>	<u>420,138</u>	<u>48,874</u>	<u>7,018,805</u>
12,456	72	1,866	6,066	10,983	(680,556)
-	-	-	-	-	35,840
-	-	-	-	-	(2,457)
-	-	-	-	-	33,383
12,456	72	1,866	6,066	10,983	(647,173)
42,211	587	55,478	(5,441)	(4,483)	5,586,598
-	-	-	-	-	(4,845)
<u>\$ 54,667</u>	<u>\$ 659</u>	<u>\$ 57,344</u>	<u>\$ 625</u>	<u>\$ 6,500</u>	<u>\$ 4,934,580</u>

Wayne County, Ohio
 Combining Balance Sheet
 Nonmajor Capital Projects Funds
 December 31, 2013

	County Building Construction	OPWC	Justice Center Communications
Assets			
Equity in Pooled Cash and Investments	\$ 5,706,083	\$ -	\$ 16,930
Receivables:			
Accounts Receivable	3,738	-	-
Due from Other Governments	-	29,402	1,380
Prepaid Items	-	-	5,796
<i>Total Assets</i>	<u>\$ 5,709,821</u>	<u>\$ 29,402</u>	<u>\$ 24,106</u>
Liabilities			
Accounts Payable	\$ 20,827	\$ -	\$ -
Contracts Payable	50,552	14,697	-
<i>Total Liabilities</i>	<u>71,379</u>	<u>14,697</u>	<u>-</u>
Deferred Inflows of Resources			
Unavailable Revenue	-	14,705	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>14,705</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	5,796
Restricted	889,524	-	-
Committed	18,954	-	18,310
Assigned	4,729,964	-	-
Unassigned	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>5,638,442</u>	<u>-</u>	<u>24,106</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 5,709,821</u>	<u>\$ 29,402</u>	<u>\$ 24,106</u>

Federal Bridge Project	Airport Improvement	Totals
\$ 1,159	\$ 26,764	\$ 5,750,936
-	-	3,738
207,941	-	238,723
-	-	5,796
<u>\$ 209,100</u>	<u>\$ 26,764</u>	<u>\$ 5,999,193</u>
\$ 6,387	\$ 9,250	\$ 36,464
124,419	-	189,668
<u>130,806</u>	<u>9,250</u>	<u>226,132</u>
195,555	-	210,260
<u>195,555</u>	<u>-</u>	<u>210,260</u>
-	-	5,796
-	17,514	907,038
-	-	37,264
-	-	4,729,964
(117,261)	-	(117,261)
<u>(117,261)</u>	<u>17,514</u>	<u>5,562,801</u>
<u>\$ 209,100</u>	<u>\$ 26,764</u>	<u>\$ 5,999,193</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2013

	County Building Construction	OPWC	Justice Center Communications
Revenues			
Charges for Services	\$ 19,180	\$ -	\$ 39,218
Intergovernmental	169,482	604,178	-
Rent	28,472	-	-
<i>Total Revenues</i>	<u>217,134</u>	<u>604,178</u>	<u>39,218</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	131,714	-	-
Capital Outlay	643,427	558,085	45,289
<i>Total Expenditures</i>	<u>775,141</u>	<u>558,085</u>	<u>45,289</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(558,007)	46,093	(6,071)
Other Financing Sources			
Proceeds from Sales of Capital Assets	3,244,040	-	-
Transfers In	840,000	-	-
<i>Total Other Financing Sources</i>	<u>4,084,040</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	3,526,033	46,093	(6,071)
<i>Fund Balances Beginning of Year</i>	2,112,409	(46,093)	30,177
<i>Fund Balances End of Year (Deficit)</i>	<u>\$ 5,638,442</u>	<u>\$ -</u>	<u>\$ 24,106</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ -	\$ 58,398
1,065,049	141,050	1,979,759
-	-	28,472
<u>1,065,049</u>	<u>141,050</u>	<u>2,066,629</u>
-	-	131,714
1,127,207	66,187	2,440,195
<u>1,127,207</u>	<u>66,187</u>	<u>2,571,909</u>
(62,158)	74,863	(505,280)
-	-	3,244,040
-	-	840,000
<u>-</u>	<u>-</u>	<u>4,084,040</u>
(62,158)	74,863	3,578,760
(55,103)	(57,349)	1,984,041
<u>\$ (117,261)</u>	<u>\$ 17,514</u>	<u>\$ 5,562,801</u>

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

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,615,000	\$ 3,840,836	\$ 225,836
Permissive Sales Taxes	9,300,000	9,623,563	323,563
Charges for Services	3,559,091	4,143,519	584,428
Licenses and Permits	141,000	211,772	70,772
Fines and Forfeitures	339,000	331,898	(7,102)
Intergovernmental	2,995,470	3,470,079	474,609
Interest	200,000	246,609	46,609
Rent	115,000	107,109	(7,891)
Other	606,980	631,860	24,880
<i>Total Revenues</i>	<u>20,871,541</u>	<u>22,607,245</u>	<u>1,735,704</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	603,422	583,700	19,722
Materials and Supplies	245,709	225,021	20,688
Other	20,281	4,264	16,017
<i>Total Commissioners Office</i>	<u>869,412</u>	<u>812,985</u>	<u>56,427</u>
Microfilm			
Personal Services	228,100	225,027	3,073
Materials and Supplies	11,353	9,908	1,445
Contractual Services	9,674	5,682	3,992
<i>Total Microfilm</i>	<u>249,127</u>	<u>240,617</u>	<u>8,510</u>
Auditor's Office			
Personal Services	451,187	424,002	27,185
Materials and Supplies	2,927	2,705	222
Contractual Services	34,500	34,500	-
Other	96,873	95,883	990
<i>Total Auditor's Office</i>	<u>585,487</u>	<u>557,090</u>	<u>28,397</u>
Treasurer			
Personal Services	141,420	141,115	305
Materials and Supplies	20,600	20,600	-
Contractual Services	39,015	39,012	3
Other	27,840	20,408	7,432
<i>Total Treasurer</i>	<u>228,875</u>	<u>221,135</u>	<u>7,740</u>
Prosecutor			
Personal Services	841,299	817,755	23,544
Contractual Services	58,600	55,800	2,800
Other	60,252	60,252	-
<i>Total Prosecutor</i>	<u>960,151</u>	<u>933,807</u>	<u>26,344</u>
Data Processing			
Personal Services	42,641	41,250	1,391
Materials and Supplies	154	153	1
Contractual Services	1,671	1,671	-
Other	2,631	2,631	-
<i>Total Data Processing</i>	<u>47,097</u>	<u>45,705</u>	<u>1,392</u>
Planning Commission			
Personal Services	171,360	165,725	5,635
Other	100,300	100,025	275
<i>Total Planning Commission</i>	<u>271,660</u>	<u>265,750</u>	<u>5,910</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	390,570	353,121	37,449
Materials and Supplies	27,756	26,300	1,456
Contractual Services	58,588	58,555	33
Other	8,646	7,645	1,001
Total Board of Elections	<u>485,560</u>	<u>445,621</u>	<u>39,939</u>
Recorder			
Personal Services	204,720	202,675	2,045
Other	5,521	5,521	-
Total Recorder	<u>210,241</u>	<u>208,196</u>	<u>2,045</u>
Maintenance and Operations			
Personal Services	252,850	244,533	8,317
Materials and Supplies	88,091	74,870	13,221
Contractual Services	942,146	871,721	70,425
Other	216,578	162,344	54,234
Total Maintenance and Operations	<u>1,499,665</u>	<u>1,353,468</u>	<u>146,197</u>
Board of Revision			
Other	2,420	2,100	320
Total Board of Revision	<u>2,420</u>	<u>2,100</u>	<u>320</u>
Building and Grounds			
Capital Outlay	237,607	210,020	27,587
Total Building and Grounds	<u>237,607</u>	<u>210,020</u>	<u>27,587</u>
Real Estate Property Taxes			
Other	7,400	5,367	2,033
Total Real Estate Property Taxes	<u>7,400</u>	<u>5,367</u>	<u>2,033</u>
Insurance and Pensions			
Contractual Services	591,557	506,636	84,921
Other	4,343	2,915	1,428
Total Insurance and Pensions	<u>595,900</u>	<u>509,551</u>	<u>86,349</u>
Professional Services			
Contractual Services	108,000	87,500	20,500
Total Professional Services	<u>108,000</u>	<u>87,500</u>	<u>20,500</u>
Miscellaneous			
Contractual Services	100,810	100,801	9
Other	65,321	48,194	17,127
Total Miscellaneous	<u>166,131</u>	<u>148,995</u>	<u>17,136</u>
Total General Government- Legislative and Executive	<u>6,524,733</u>	<u>6,047,907</u>	<u>476,826</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	556,811	526,861	29,950
Materials and Supplies	647	600	47
Contractual Services	93,500	85,320	8,180
Other	7,635	7,006	629
Total Common Pleas Court	<u>658,593</u>	<u>619,787</u>	<u>38,806</u>
Juvenile Court			
Personal Services	534,210	511,564	22,646
Materials and Supplies	9,454	8,920	534
Contractual Services	20,007	13,145	6,862
Capital Outlay	2,050	2,050	-
Other	46,676	43,091	3,585
Total Juvenile Court	<u>612,397</u>	<u>578,770</u>	<u>33,627</u>

(continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	164,612	152,526	12,086
Materials and Supplies	2,042	1,500	542
Contractual Services	200	-	200
Other	7,285	5,579	1,706
Total Probate Court	<u>174,139</u>	<u>159,605</u>	<u>14,534</u>
Clerk of Courts			
Personal Services	1,036,336	1,021,639	14,697
Materials and Supplies	22,244	15,293	6,951
Contractual Services	3,554	1,776	1,778
Other	4,193	2,107	2,086
Total Clerk of Courts	<u>1,066,327</u>	<u>1,040,815</u>	<u>25,512</u>
Municipal Court			
Personal Services	949,606	941,165	8,441
Materials and Supplies	1,112	750	362
Contractual Services	13,700	11,093	2,607
Other	96,243	80,686	15,557
Total Municipal Court	<u>1,060,661</u>	<u>1,033,694</u>	<u>26,967</u>
Public Defender			
Personal Services	467,951	460,547	7,404
Materials and Supplies	412	379	33
Contractual Services	3,575	3,058	517
Other	7,806	7,559	247
Total Public Defender	<u>479,744</u>	<u>471,543</u>	<u>8,201</u>
District Court of Appeals			
Contractual Services	24,900	24,838	62
Total District Court of Appeals	<u>24,900</u>	<u>24,838</u>	<u>62</u>
Jury Commission			
Personal Services	12,291	11,904	387
Materials and Supplies	2,006	1,572	434
Total Jury Commission	<u>14,297</u>	<u>13,476</u>	<u>821</u>
Adult Probation			
Personal Services	167,365	165,901	1,464
Other	1,000	500	500
Total Adult Probation	<u>168,365</u>	<u>166,401</u>	<u>1,964</u>
Juvenile Probation			
Personal Services	452,600	436,952	15,648
Contractual Services	310,290	294,054	16,236
Other	26,873	25,010	1,863
Total Juvenile Probation	<u>789,763</u>	<u>756,016</u>	<u>33,747</u>
Total General Government-Judicial	<u>5,049,186</u>	<u>4,864,945</u>	<u>184,241</u>
Total General Government	<u>11,573,919</u>	<u>10,912,852</u>	<u>661,067</u>
Public Safety:			
Justice Center			
Personal Services	966,588	904,088	62,500
Materials and Supplies	11,776	11,773	3
Contractual Services	350,650	350,594	56
Capital Outlay	600	600	-
Other	1,200	1,145	55
Total Justice Center	<u>1,330,814</u>	<u>1,268,200</u>	<u>62,614</u>
Coroner			
Personal Services	128,269	127,765	504
Materials and Supplies	793	793	-
Contractual Services	20,637	20,106	531
Other	6,658	6,657	1
Total Coroner	<u>156,357</u>	<u>155,321</u>	<u>1,036</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	68,650	67,755	895
Contractual Services	42,249	42,037	212
Total Home Arrest	<u>110,899</u>	<u>109,792</u>	<u>1,107</u>
Sheriff			
Personal Services	4,340,070	4,256,498	83,572
Materials and Supplies	92,018	91,808	210
Contractual Services	371,770	371,291	479
Capital Outlay	30,000	27,620	2,380
Other	239,329	237,009	2,320
Total Sheriff	<u>5,073,187</u>	<u>4,984,226</u>	<u>88,961</u>
Building Regulations Department			
Personal Services	250,560	244,028	6,532
Materials and Supplies	661	662	(1)
Other	25,911	19,985	5,926
Total Building Regulations Department	<u>277,132</u>	<u>264,675</u>	<u>12,457</u>
Disaster Services			
Personal Services	106,020	92,403	13,617
Contractual Services	5,410	5,409	1
Other	3,330	3,300	30
Total Disaster Services	<u>114,760</u>	<u>101,112</u>	<u>13,648</u>
Detention Home			
Contractual Services	1,022,730	1,019,529	3,201
Total Detention Home	<u>1,022,730</u>	<u>1,019,529</u>	<u>3,201</u>
Total Public Safety	<u>8,085,879</u>	<u>7,902,855</u>	<u>183,024</u>
Public Works:			
Engineer			
Personal Services	115,850	97,578	18,272
Materials and Supplies	958	445	513
Total Engineer	<u>116,808</u>	<u>98,023</u>	<u>18,785</u>
Total Public Works	<u>116,808</u>	<u>98,023</u>	<u>18,785</u>
Health:			
Commissioners			
Contractual Services	116,169	116,034	135
Total Commissioners	<u>116,169</u>	<u>116,034</u>	<u>135</u>
TB Hospital			
Contractual Services	779	300	479
Total TB Hospital	<u>779</u>	<u>300</u>	<u>479</u>
Vital Statistics			
Contractual Services	2,200	2,116	84
Total Vital Statistics	<u>2,200</u>	<u>2,116</u>	<u>84</u>
Other Health			
Contractual Services	219,580	219,577	3
Total Other Health	<u>219,580</u>	<u>219,577</u>	<u>3</u>
Total Health	<u>338,728</u>	<u>338,027</u>	<u>701</u>
Human Services:			
Soldiers Relief			
Personal Services	113,860	108,251	5,609
Materials and Supplies	6,759	4,095	2,664
Contractual Services	2,796	2,645	151
Capital Outlay	8,137	7,645	492
Other	550,569	422,644	127,925
Total Soldiers Relief	<u>682,121</u>	<u>545,280</u>	<u>136,841</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	258,308	246,853	11,455
Other	69,095	68,147	948
Total Veterans Services	<u>327,403</u>	<u>315,000</u>	<u>12,403</u>
Other Charity			
Other	300	-	300
Total Other Charity	<u>300</u>	<u>-</u>	<u>300</u>
Total Human Services	<u>1,009,824</u>	<u>860,280</u>	<u>149,544</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	520,710	520,710	-
Other	6,028	5,600	428
Total Agriculture	<u>526,738</u>	<u>526,310</u>	<u>428</u>
Total Economic Development and Assistance	<u>526,738</u>	<u>526,310</u>	<u>428</u>
Conservation and Recreation:			
Airport			
Capital Outlay	10,000	10,000	-
Total Airport	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Conservation and Recreation	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<i>Total Expenditures</i>	<u>21,661,896</u>	<u>20,648,347</u>	<u>1,013,549</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(790,355)</u>	<u>1,958,898</u>	<u>2,749,253</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	5,030	4,784	(246)
Transfers Out	(1,836,949)	(1,778,737)	58,212
Total Other Financing Sources (Uses)	<u>(1,831,919)</u>	<u>(1,773,953)</u>	<u>57,966</u>
<i>Net Change in Fund Balance</i>	(2,622,274)	184,945	2,807,219
<i>Fund Balance (Deficit) Beginning of Year</i>	3,794,058	3,794,058	-
Prior Year Encumbrances Appropriated	<u>728,212</u>	<u>728,212</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,899,996</u>	<u>\$ 4,707,215</u>	<u>\$ 2,807,219</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, 2013*

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

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Unclaimed Monies
For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 10,000	\$ 38,468	\$ 28,468
<i>Total Revenues</i>	<u>10,000</u>	<u>38,468</u>	<u>28,468</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Unclaimed Monies			
Other	174,148	54,922	119,226
<i>Total Expenditures</i>	<u>174,148</u>	<u>54,922</u>	<u>119,226</u>
<i>Net Change in Fund Balance</i>	(164,148)	(16,454)	147,694
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>164,148</u>	<u>164,148</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 147,694</u>	<u>\$ 147,694</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, 2013*

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

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax
For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,236,030	\$ 11,030
Charges for Services	30,000	20,615	(9,385)
Fines and Forfeitures	59,500	71,734	12,234
Intergovernmental	5,756,210	5,858,041	101,831
Contributions and Donations	-	33,023	33,023
Other	70,500	58,627	(11,873)
<i>Total Revenues</i>	<u>7,141,210</u>	<u>7,278,070</u>	<u>136,860</u>
Expenditures			
Current:			
Public Works			
Personal Services	3,033,737	2,808,768	224,969
Materials and Supplies	2,435,347	2,431,703	3,644
Contractual Services	1,425,381	1,349,588	75,793
Capital Outlay	407,318	154,861	252,457
Other	696,183	648,897	47,286
<i>Total Expenditures</i>	<u>7,997,966</u>	<u>7,393,817</u>	<u>604,149</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(856,756)	(115,747)	741,009
Other Financing Sources (Uses)			
Transfers Out	(285,000)	(267,733)	17,267
<i>Net Change in Fund Balance</i>	(1,141,756)	(383,480)	758,276
<i>Fund Balance (Deficit) Beginning of Year</i>	577,357	577,357	-
Prior Year Encumbrances Appropriated	564,399	564,399	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 758,276</u>	<u>\$ 758,276</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 5,750,000	\$ 5,992,368	\$ 242,368
Charges for Services	75,000	73,079	(1,921)
Intergovernmental	5,101,527	5,806,031	704,504
Interest	-	60	60
Other	50,000	178,536	128,536
<i>Total Revenues</i>	<u>10,976,527</u>	<u>12,050,074</u>	<u>1,073,547</u>
Expenditures			
Current:			
Human Services			
Personal Services	7,780,876	7,177,110	603,766
Materials and Supplies	440,459	421,288	19,171
Contractual Services	3,006,577	2,711,204	295,373
Capital Outlay	208,070	174,707	33,363
Other	3,666,690	2,755,465	911,225
<i>Total Expenditures</i>	<u>15,102,672</u>	<u>13,239,774</u>	<u>1,862,898</u>
<i>Net Change in Fund Balance</i>	(4,126,145)	(1,189,700)	2,936,445
<i>Fund Balance (Deficit) Beginning of Year</i>	5,918,260	5,918,260	-
Prior Year Encumbrances Appropriated	376,883	376,883	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,168,998</u>	<u>\$ 5,105,443</u>	<u>\$ 2,936,445</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 4,048,082	\$ 4,048,862	\$ 780
Other	325,674	335,533	9,859
<i>Total Revenues</i>	<u>4,373,756</u>	<u>4,384,395</u>	<u>10,639</u>
Expenditures			
Current:			
Human Services			
Personal Services	2,782,948	2,782,347	601
Materials and Supplies	85,096	85,035	61
Contractual Services	2,548,277	2,458,083	90,194
Capital Outlay	13,213	13,213	-
Other	165,666	155,478	10,188
<i>Total Expenditures</i>	<u>5,595,200</u>	<u>5,494,156</u>	<u>101,044</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,221,444)	(1,109,761)	111,683
Other Financing Sources (Uses)			
Transfers In	252,329	252,327	(2)
<i>Net Change in Fund Balance</i>	(969,115)	(857,434)	111,681
<i>Fund Balance (Deficit) Beginning of Year</i>	92,102	92,102	-
Prior Year Encumbrances Appropriated	877,013	877,013	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 111,681</u>	<u>\$ 111,681</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 1,151,500	\$ 1,304,084	\$ 152,584
Charges for Services	2,719,000	3,066,295	347,295
Intergovernmental	244,000	179,236	(64,764)
Other	133,310	174,484	41,174
<i>Total Revenues</i>	<u>4,247,810</u>	<u>4,724,099</u>	<u>476,289</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,376,512	2,997,576	378,936
Materials and Supplies	550,763	536,321	14,442
Contractual Services	762,162	687,202	74,960
Capital Outlay	68,534	66,421	2,113
Other	99,368	34,934	64,434
<i>Total Expenditures</i>	<u>4,857,339</u>	<u>4,322,454</u>	<u>534,885</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(609,529)	401,645	1,011,174
Other Financing Sources (Uses)			
Transfers Out	(320,919)	-	320,919
<i>Net Change in Fund Balance</i>	(930,448)	401,645	1,332,093
<i>Fund Balance (Deficit) Beginning of Year</i>	4,794,807	4,794,807	-
Prior Year Encumbrances Appropriated	235,639	235,639	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,099,998</u>	<u>\$ 5,432,091</u>	<u>\$ 1,332,093</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,120,000	\$ 3,191,360	\$ 71,360
Charges for Services	540,000	723,135	183,135
Intergovernmental	3,024,081	3,346,578	322,497
Interest	-	90	90
Contributions and Donations	20,000	22,056	2,056
Other	35,000	52,875	17,875
<i>Total Revenues</i>	<u>6,739,081</u>	<u>7,336,094</u>	<u>597,013</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,650,178	3,633,180	16,998
Materials and Supplies	46,271	45,617	654
Contractual Services	3,993,583	3,991,459	2,124
Capital Outlay	60,545	59,548	997
Other	281,533	131,318	150,215
<i>Total Expenditures</i>	<u>8,032,110</u>	<u>7,861,122</u>	<u>170,988</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,293,029)	(525,028)	768,001
Other Financing Sources (Uses)			
Transfers Out	(11,291)	-	11,291
<i>Net Change in Fund Balance</i>	(1,304,320)	(525,028)	779,292
<i>Fund Balance (Deficit) Beginning of Year</i>	6,209,836	6,209,836	-
Prior Year Encumbrances Appropriated	408,376	408,376	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,313,892</u>	<u>\$ 6,093,184</u>	<u>\$ 779,292</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 138,000	\$ 150,482	\$ 12,482
Other	2,000	5,400	3,400
<i>Total Revenues</i>	<u>140,000</u>	<u>155,882</u>	<u>15,882</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	112,885	98,497	14,388
Materials and Supplies	28,700	10,955	17,745
Contractual Services	19,500	18,000	1,500
Capital Outlay	5,000	-	5,000
Other	140,174	35,684	104,490
<i>Total Expenditures</i>	<u>306,259</u>	<u>163,136</u>	<u>143,123</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(166,259)	(7,254)	159,005
Other Financing Sources (Uses)			
Transfers Out	(44,700)	-	44,700
<i>Net Change in Fund Balance</i>	(210,959)	(7,254)	203,705
<i>Fund Balance (Deficit) Beginning of Year</i>	185,779	185,779	-
Prior Year Encumbrances Appropriated	25,180	25,180	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 203,705</u>	<u>\$ 203,705</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 714,635	\$ 712,452	\$ (2,183)
Licenses and Permits	100	128	28
Other	5,000	7,317	2,317
<i>Total Revenues</i>	<u>719,735</u>	<u>719,897</u>	<u>162</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	721,750	713,798	7,952
Materials and Supplies	16,385	10,118	6,267
Contractual Services	1,342,648	1,175,235	167,413
Other	74,040	45,843	28,197
<i>Total Expenditures</i>	<u>2,154,823</u>	<u>1,944,994</u>	<u>209,829</u>
<i>Net Change in Fund Balance</i>	(1,435,088)	(1,225,097)	209,991
<i>Fund Balance (Deficit) Beginning of Year</i>	428,150	428,150	-
Prior Year Encumbrances Appropriated	1,006,938	1,006,938	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 209,991</u>	<u>\$ 209,991</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 13,000	\$ 16,319	\$ 3,319
<i>Total Revenues</i>	<u>13,000</u>	<u>16,319</u>	<u>3,319</u>
Expenditures			
Current:			
General Government:			
Judicial			
Other	84,985	31,469	53,516
<i>Total Expenditures</i>	<u>84,985</u>	<u>31,469</u>	<u>53,516</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(71,985)</u>	<u>(15,150)</u>	<u>56,835</u>
Other Financing Sources (Uses)			
Transfers In	-	2,457	2,457
<i>Net Change in Fund Balance</i>	(71,985)	(12,693)	59,292
<i>Fund Balance (Deficit) Beginning of Year</i>	69,203	69,203	-
Prior Year Encumbrances Appropriated	2,782	2,782	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 59,292</u>	<u>\$ 59,292</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Public Safety			
Contractual Services	52,139	52,138	1
<i>Total Expenditures</i>	52,139	52,138	1
<i>Net Change in Fund Balance</i>	(52,139)	(52,138)	1
<i>Fund Balance (Deficit) Beginning of Year</i>	699	699	-
Prior Year Encumbrances Appropriated	51,440	51,440	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 1	\$ 1

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 207,100	\$ 250,421	\$ 43,321
Fines and Forfeitures	1,900	4,011	2,111
Other	11,000	23,764	12,764
<i>Total Revenues</i>	<u>220,000</u>	<u>278,196</u>	<u>58,196</u>
Expenditures			
Current:			
Health			
Personal Services	15,148	15,000	148
Materials and Supplies	15,420	10,801	4,619
Contractual Services	280,380	238,880	41,500
Other	30,677	19,477	11,200
<i>Total Expenditures</i>	<u>341,625</u>	<u>284,158</u>	<u>57,467</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(121,625)	(5,962)	115,663
Other Financing Sources (Uses)			
Transfers Out	(34,000)	-	34,000
<i>Net Change in Fund Balance</i>	(155,625)	(5,962)	149,663
<i>Fund Balance (Deficit) Beginning of Year</i>	335,147	335,147	-
Prior Year Encumbrances Appropriated	40,477	40,477	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 219,999</u>	<u>\$ 369,662</u>	<u>\$ 149,663</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,239	\$ 20,239	\$ -
Intergovernmental	11,360	8,582	(2,778)
Other	24,352	24,816	464
<i>Total Revenues</i>	<u>55,951</u>	<u>53,637</u>	<u>(2,314)</u>
Expenditures			
Current:			
Public Safety			
Other	11,360	8,582	2,778
Total Public Safety	<u>11,360</u>	<u>8,582</u>	<u>2,778</u>
Health			
Personal Services	14,970	14,290	680
Contractual Services	55,553	34,242	21,311
Total Health	<u>70,523</u>	<u>48,532</u>	<u>21,991</u>
<i>Total Expenditures</i>	<u>81,883</u>	<u>57,114</u>	<u>24,769</u>
<i>Net Change in Fund Balance</i>	(25,932)	(3,477)	22,455
<i>Fund Balance (Deficit) Beginning of Year</i>	17,125	17,125	-
Prior Year Encumbrances Appropriated	8,807	8,807	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 22,455</u>	<u>\$ 22,455</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Enforcement Agency
For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 337,500	\$ 322,796	\$ (14,704)
Intergovernmental	843,481	835,176	(8,305)
Other	36,281	59,582	23,301
<i>Total Revenues</i>	<u>1,217,262</u>	<u>1,217,554</u>	<u>292</u>
Expenditures			
Current:			
Human Services			
Personal Services	1,172,413	1,102,216	70,197
Materials and Supplies	75,392	26,632	48,760
Contractual Services	224,125	122,982	101,143
Capital Outlay	56,751	18,061	38,690
Other	84,961	61,339	23,622
<i>Total Expenditures</i>	<u>1,613,642</u>	<u>1,331,230</u>	<u>282,412</u>
<i>Net Change in Fund Balance</i>	(396,380)	(113,676)	282,704
<i>Fund Balance (Deficit) Beginning of Year</i>	336,951	336,951	-
Prior Year Encumbrances Appropriated	59,429	59,429	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 282,704</u>	<u>\$ 282,704</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 418,086	\$ 332,556	\$ (85,530)
Interest	-	60	60
Other	33,204	33,833	629
<i>Total Revenues</i>	<u>451,290</u>	<u>366,449</u>	<u>(84,841)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	552,806	454,397	98,409
Other	66,336	25,606	40,730
<i>Total Expenditures</i>	<u>619,142</u>	<u>480,003</u>	<u>139,139</u>
<i>Net Change in Fund Balance</i>	(167,852)	(113,554)	54,298
<i>Fund Balance (Deficit) Beginning of Year</i>	833	833	-
Prior Year Encumbrances Appropriated	<u>167,019</u>	<u>167,019</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 54,298</u>	<u>\$ 54,298</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ -	\$ 1,702	\$ 1,702
<i>Total Revenues</i>	<u>-</u>	<u>1,702</u>	<u>1,702</u>
Expenditures			
Current:			
Capital Outlay			
Contractual Services	33,053	-	33,053
<i>Total Expenditures</i>	<u>33,053</u>	<u>-</u>	<u>33,053</u>
<i>Net Change in Fund Balance</i>	(33,053)	1,702	34,755
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>33,053</u>	<u>33,053</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 34,755</u>	<u>\$ 34,755</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 750	\$ 5,329	\$ 4,579
Intergovernmental	34,560	-	(34,560)
<i>Total Revenues</i>	<u>35,310</u>	<u>5,329</u>	<u>(29,981)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	33,256	1,154	32,102
Materials and Supplies	1,308	-	1,308
Other	45,639	20,000	25,639
<i>Total Expenditures</i>	<u>80,203</u>	<u>21,154</u>	<u>59,049</u>
<i>Net Change in Fund Balance</i>	(44,893)	(15,825)	29,068
<i>Fund Balance (Deficit) Beginning of Year</i>	39,028	39,028	-
Prior Year Encumbrances Appropriated	5,865	5,865	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 29,068</u>	<u>\$ 29,068</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 200	\$ 956	\$ 756
<i>Total Revenues</i>	<u>200</u>	<u>956</u>	<u>756</u>
Expenditures			
Current:			
Public Safety			
Other	4,815	2,000	2,815
<i>Total Expenditures</i>	<u>4,815</u>	<u>2,000</u>	<u>2,815</u>
<i>Net Change in Fund Balance</i>	(4,615)	(1,044)	3,571
<i>Fund Balance (Deficit) Beginning of Year</i>	3,999	3,999	-
Prior Year Encumbrances Appropriated	616	616	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,571</u>	<u>\$ 3,571</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, 2013*

	Final Budget	Actual	Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 200	\$ 200
Fines and Forfeitures	44,000	44,385	385
<i>Total Revenues</i>	<u>44,000</u>	<u>44,585</u>	<u>585</u>
Expenditures			
Current:			
Public Safety			
Other	77,591	18,980	58,611
<i>Total Expenditures</i>	<u>77,591</u>	<u>18,980</u>	<u>58,611</u>
<i>Net Change in Fund Balance</i>	(33,591)	25,605	59,196
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>33,591</u>	<u>33,591</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 59,196</u>	<u>\$ 59,196</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 40,000	\$ 51,394	\$ 11,394
Fines and Forfeitures	1,000	1,518	518
<i>Total Revenues</i>	<u>41,000</u>	<u>52,912</u>	<u>11,912</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	3,735	3,715	20
Other	192,941	56,902	136,039
<i>Total Expenditures</i>	<u>196,676</u>	<u>60,617</u>	<u>136,059</u>
<i>Net Change in Fund Balance</i>	(155,676)	(7,705)	147,971
<i>Fund Balance (Deficit) Beginning of Year</i>	150,070	150,070	-
Prior Year Encumbrances Appropriated	5,606	5,606	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 147,971</u>	<u>\$ 147,971</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 353,480	\$ 267,331	\$ (86,149)
<i>Total Revenues</i>	<u>353,480</u>	<u>267,331</u>	<u>(86,149)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	3,283	1,483	1,800
Contractual Services	469,191	305,547	163,644
Capital Outlay	5,000	-	5,000
Other	4,000	2,000	2,000
<i>Total Expenditures</i>	<u>481,474</u>	<u>309,030</u>	<u>172,444</u>
<i>Net Change in Fund Balance</i>	(127,994)	(41,699)	86,295
<i>Fund Balance (Deficit) Beginning of Year</i>	24,461	24,461	-
Prior Year Encumbrances Appropriated	<u>103,533</u>	<u>103,533</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 86,295</u>	<u>\$ 86,295</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 85,000	\$ 85,000	\$ -
<i>Total Revenues</i>	<u>85,000</u>	<u>85,000</u>	<u>-</u>
Expenditures			
Current:			
Public Works			
Personal Services	74,260	72,278	1,982
Materials and Supplies	673	530	143
Contractual Services	774	770	4
Capital Outlay	800	200	600
Other	26,579	15,757	10,822
<i>Total Expenditures</i>	<u>103,086</u>	<u>89,535</u>	<u>13,551</u>
<i>Net Change in Fund Balance</i>	(18,086)	(4,535)	13,551
<i>Fund Balance (Deficit) Beginning of Year</i>	14,033	14,033	-
Prior Year Encumbrances Appropriated	4,053	4,053	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 13,551</u>	<u>\$ 13,551</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 26,102	\$ 26,102	\$ -
<i>Total Revenues</i>	<u>26,102</u>	<u>26,102</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	24,816	24,816	-
Other	2,000	1,900	100
<i>Total Expenditures</i>	<u>26,816</u>	<u>26,716</u>	<u>100</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(714)	(614)	100
Other Financing Sources (Uses)			
Transfers Out	(26,002)	-	26,002
<i>Net Change in Fund Balance</i>	(26,716)	(614)	26,102
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>26,716</u>	<u>26,716</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 26,102</u>	<u>\$ 26,102</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 379,214	\$ 253,252	\$ (125,962)
<i>Total Revenues</i>	<u>379,214</u>	<u>253,252</u>	<u>(125,962)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	317,574	199,134	118,440
Materials and Supplies	1,955	1,955	-
Contractual Services	48,871	33,948	14,923
Capital Outlay	7,348	7,348	-
Other	108,798	73,834	34,964
<i>Total Expenditures</i>	<u>484,546</u>	<u>316,219</u>	<u>168,327</u>
<i>Net Change in Fund Balance</i>	(105,332)	(62,967)	42,365
<i>Fund Balance (Deficit) Beginning of Year</i>	95,435	95,435	-
Prior Year Encumbrances Appropriated	9,897	9,897	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 42,365</u>	<u>\$ 42,365</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 121,312	\$ 121,312	\$ -
<i>Total Revenues</i>	<u>121,312</u>	<u>121,312</u>	<u>-</u>
Expenditures			
Current:			
Urban Redevelopment and Housing			
Contractual Services	24,228	24,228	-
Capital Outlay	156,949	96,949	60,000
<i>Total Expenditures</i>	<u>181,177</u>	<u>121,177</u>	<u>60,000</u>
<i>Net Change in Fund Balance</i>	(59,865)	135	60,000
<i>Fund Balance (Deficit) Beginning of Year</i>	33,086	33,086	-
Prior Year Encumbrances Appropriated	<u>26,779</u>	<u>26,779</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 60,000</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 250,000	\$ 295,120	\$ 45,120
<i>Total Revenues</i>	<u>250,000</u>	<u>295,120</u>	<u>45,120</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	61,900	60,808	1,092
Other	464,209	459,051	5,158
<i>Total Expenditures</i>	<u>526,109</u>	<u>519,859</u>	<u>6,250</u>
<i>Net Change in Fund Balance</i>	(276,109)	(224,739)	51,370
<i>Fund Balance (Deficit) Beginning of Year</i>	153,780	153,780	-
Prior Year Encumbrances Appropriated	<u>227,168</u>	<u>227,168</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 104,839</u>	<u>\$ 156,209</u>	<u>\$ 51,370</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 163,101	\$ 86,452	\$ (76,649)
<i>Total Revenues</i>	<u>163,101</u>	<u>86,452</u>	<u>(76,649)</u>
Expenditures			
Current:			
Public Safety			
Other	12,849	500	12,349
<i>Total Expenditures</i>	<u>221,774</u>	<u>109,131</u>	<u>112,643</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(58,673)	(22,679)	35,994
Other Financing Sources (Uses)			
Advances Out	(16,333)	-	16,333
Transfers In	27,517	27,517	-
<i>Total Other Financing Sources (Uses)</i>	<u>11,184</u>	<u>27,517</u>	<u>16,333</u>
<i>Net Change in Fund Balance</i>	(47,489)	4,838	52,327
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>47,489</u>	<u>47,489</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 52,327</u>	<u>\$ 52,327</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 180,107	\$ 114,488	\$ (65,619)
<i>Total Revenues</i>	<u>180,107</u>	<u>114,488</u>	<u>(65,619)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	136,240	79,538	56,702
Contractual Services	37,419	1,794	35,625
Capital Outlay	10,585	10,585	-
Other	19,125	19,027	98
<i>Total Expenditures</i>	<u>203,369</u>	<u>110,944</u>	<u>92,425</u>
<i>Net Change in Fund Balance</i>	(23,262)	3,544	26,806
<i>Fund Balance (Deficit) Beginning of Year</i>	22,324	22,324	-
Prior Year Encumbrances Appropriated	938	938	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 26,806</u>	<u>\$ 26,806</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 35,213	\$ 20,426	\$ (14,787)
<i>Total Revenues</i>	<u>35,213</u>	<u>20,426</u>	<u>(14,787)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	45,649	45,648	1
Other	2,996	-	2,996
<i>Total Expenditures</i>	<u>48,645</u>	<u>45,648</u>	<u>2,997</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(13,432)	(25,222)	(11,790)
Other Financing Sources (Uses)			
Transfers In	5,921	5,866	(55)
<i>Net Change in Fund Balance</i>	(7,511)	(19,356)	(11,845)
<i>Fund Balance (Deficit) Beginning of Year</i>	(13,434)	(13,434)	-
Prior Year Encumbrances Appropriated	20,945	20,945	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (11,845)</u>	<u>\$ (11,845)</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 181,210	\$ 181,210	\$ -
<i>Total Revenues</i>	<u>181,210</u>	<u>181,210</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	177,020	166,353	10,667
Contractual Services	230,145	98,055	132,090
<i>Total Expenditures</i>	<u>407,165</u>	<u>264,408</u>	<u>142,757</u>
<i>Net Change in Fund Balance</i>	(225,955)	(83,198)	142,757
<i>Fund Balance (Deficit) Beginning of Year</i>	224,744	224,744	-
Prior Year Encumbrances Appropriated	<u>1,211</u>	<u>1,211</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 142,757</u>	<u>\$ 142,757</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 200,000	\$ 223,242	\$ 23,242
<i>Total Revenues</i>	<u>200,000</u>	<u>223,242</u>	<u>(23,242)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	147,495	132,442	15,053
Other	70,263	62,561	7,702
<i>Total Expenditures</i>	<u>217,758</u>	<u>195,003</u>	<u>22,755</u>
<i>Net Change in Fund Balance</i>	(17,758)	28,239	(487)
<i>Fund Balance (Deficit) Beginning of Year</i>	7,483	7,483	-
Prior Year Encumbrances Appropriated	<u>10,275</u>	<u>10,275</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 45,997</u>	<u>\$ (487)</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 112,243	\$ 57,165	\$ (55,078)
<i>Total Revenues</i>	<u>112,243</u>	<u>57,165</u>	<u>(55,078)</u>
Expenditures			
Current:			
Public Safety			
Capital Outlay	118,532	63,453	55,079
Other	2,500	2,501	(1)
<i>Total Expenditures</i>	<u>121,032</u>	<u>65,954</u>	<u>55,078</u>
<i>Net Change in Fund Balance</i>	(8,789)	(8,789)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(14,211)	(14,211)	-
Prior Year Encumbrances Appropriated	<u>23,000</u>	<u>23,000</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
Juvenile Court Special Projects
For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 900	\$ 900	\$ -
<i>Total Revenues</i>	<u>900</u>	<u>900</u>	<u>-</u>
Expenditures			
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	900	900	-
Other Financing Sources (Uses)			
Transfers Out	(2,457)	(2,457)	-
<i>Net Change in Fund Balance</i>	(1,557)	(1,557)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	1,357	1,357	-
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>0</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
Juvenile Probation Services
For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 3,300	\$ 7,856	\$ 4,556
<i>Total Revenues</i>	<u>3,300</u>	<u>7,856</u>	<u>4,556</u>
Expenditures			
Current:			
General Government:			
Judicial			
Other	16,690	14,395	2,295
<i>Total Expenditures</i>	<u>16,690</u>	<u>14,395</u>	<u>2,295</u>
<i>Net Change in Fund Balance</i>	(13,390)	(6,539)	6,851
<i>Fund Balance (Deficit) Beginning of Year</i>	10,308	10,308	-
Prior Year Encumbrances Appropriated	<u>3,082</u>	<u>3,082</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 6,851</u>	<u>\$ 6,851</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Public Safety			
Contractual Services	7,704	5,500	2,204
<i>Total Expenditures</i>	7,704	5,500	2,204
<i>Net Change in Fund Balance</i>	(7,704)	(5,500)	2,204
<i>Fund Balance (Deficit) Beginning of Year</i>	4,878	4,878	-
Prior Year Encumbrances Appropriated	2,826	2,826	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 2,204	\$ 2,204

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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 219,000	\$ 231,450	\$ 12,450
Other	1,000	187	(813)
<i>Total Revenues</i>	<u>220,000</u>	<u>231,637</u>	<u>11,637</u>
Expenditures			
Current:			
Judicial			
Personal Services	23,000	21,988	1,012
Materials and Supplies	115,177	115,177	-
Other	106,044	84,008	22,036
<i>Total Expenditures</i>	<u>244,221</u>	<u>221,173</u>	<u>23,048</u>
<i>Net Change in Fund Balance</i>	(24,221)	10,464	34,685
<i>Fund Balance (Deficit) Beginning of Year</i>	221,766	221,766	-
Prior Year Encumbrances Appropriated	22,454	22,454	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 219,999</u>	<u>\$ 254,684</u>	<u>\$ 34,685</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 10,000	\$ 10,952	\$ 952
<i>Total Revenues</i>	<u>10,000</u>	<u>10,952</u>	<u>952</u>
Expenditures			
Current:			
Public Safety			
Personal Services	6,970	6,515	455
Other	16,146	-	16,146
<i>Total Expenditures</i>	<u>23,116</u>	<u>6,515</u>	<u>16,601</u>
<i>Net Change in Fund Balance</i>	(13,116)	4,437	17,553
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>13,116</u>	<u>13,116</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 17,553</u>	<u>\$ 17,553</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 293,000	\$ 326,051	\$ 33,051
Other	-	7,705	7,705
<i>Total Revenues</i>	<u>293,000</u>	<u>333,756</u>	<u>40,756</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	298,791	271,166	27,625
Materials and Supplies	13,250	10,755	2,495
Other	8,808	8,465	343
<i>Total Expenditures</i>	<u>320,849</u>	<u>290,386</u>	<u>30,463</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(27,849)	43,370	71,219
Other Financing Sources (Uses)			
Transfers Out	(90,717)	-	90,717
<i>Net Change in Fund Balance</i>	(118,566)	43,370	161,936
<i>Fund Balance (Deficit) Beginning of Year</i>	116,608	116,608	-
Prior Year Encumbrances Appropriated	1,958	1,958	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 161,936</u>	<u>\$ 161,936</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 234,397	\$ 261,514	\$ 27,117
<i>Total Revenues</i>	<u>234,397</u>	<u>261,514</u>	<u>27,117</u>
Expenditures			
Current:			
General Government:			
Public Safety			
Personal Services	109,150	91,672	17,478
Contractual Services	37,818	35,716	2,102
Capital Outlay	105,039	82,014	23,025
<i>Total Expenditures</i>	<u>252,007</u>	<u>209,402</u>	<u>42,605</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(17,610)	52,112	69,722
Other Financing Sources (Uses)			
Transfers Out	(75,672)	-	75,672
<i>Net Change in Fund Balance</i>	(93,282)	52,112	145,394
<i>Fund Balance (Deficit) Beginning of Year</i>	866,971	866,971	-
Prior Year Encumbrances Appropriated	22,857	22,857	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 796,546</u>	<u>\$ 941,940</u>	<u>\$ 145,394</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 67,208	\$ 67,208	\$ -
<i>Total Revenues</i>	<u>67,208</u>	<u>67,208</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Public Safety			
Capital Outlay	67,208	67,208	-
<i>Total Expenditures</i>	<u>67,208</u>	<u>67,208</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(22,275)	(22,275)	-
Prior Year Encumbrances Appropriated	<u>22,275</u>	<u>22,275</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Investigative Enhancement
For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 69,129	\$ 51,720	\$ (17,409)
<i>Total Revenues</i>	<u>69,129</u>	<u>51,720</u>	<u>(17,409)</u>
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	64,774	50,226	14,548
Other	4,355	1,494	2,861
Total Sheriff	<u>69,129</u>	<u>51,720</u>	<u>17,409</u>
<i>Total Expenditures</i>	<u>69,129</u>	<u>51,720</u>	<u>17,409</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
USDA Rural Business Enterprise
For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 61,084	\$ 61,084	\$ -
<i>Total Revenues</i>	<u>61,084</u>	<u>61,084</u>	<u>-</u>
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	61,084	61,065	19
<i>Total Expenditures</i>	<u>61,084</u>	<u>61,065</u>	<u>19</u>
<i>Net Change in Fund Balance</i>	-	19	19
<i>Fund Balance (Deficit) Beginning of Year</i>	(31,584)	(31,584)	-
Prior Year Encumbrances Appropriated	31,584	31,584	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 19</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 27,235	\$ 27,235	\$ -
<i>Total Revenues</i>	<u>27,235</u>	<u>27,235</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	18,750	13,478	5,272
Other	49,021	-	49,021
<i>Total Expenditures</i>	<u>67,771</u>	<u>13,478</u>	<u>54,293</u>
<i>Net Change in Fund Balance</i>	(40,536)	13,757	54,293
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>40,536</u>	<u>40,536</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 54,293</u>	<u>\$ 54,293</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 22,551	\$ 22,551	\$ -
<i>Total Revenues</i>	<u>22,551</u>	<u>22,551</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	35,315	23,052	12,263
<i>Total Expenditures</i>	<u>35,315</u>	<u>23,052</u>	<u>12,263</u>
<i>Net Change in Fund Balance</i>	(12,764)	(501)	12,263
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>12,764</u>	<u>12,764</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 12,263</u>	<u>\$ 12,263</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 28,000	\$ 31,379	\$ 3,379
<i>Total Revenues</i>	<u>28,000</u>	<u>31,379</u>	<u>3,379</u>
Expenditures			
Current:			
Public Safety			
Municipal Courts			
Contractual Services	85,805	35,062	50,743
<i>Total Expenditures</i>	<u>85,805</u>	<u>35,062</u>	<u>50,743</u>
<i>Net Change in Fund Balance</i>	(57,805)	(3,683)	54,122
<i>Fund Balance (Deficit) Beginning of Year</i>	44,105	44,105	-
Prior Year Encumbrances Appropriated	<u>13,700</u>	<u>13,700</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 54,122</u>	<u>\$ 54,122</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 426,204	\$ 389,334	\$ (36,870)
<i>Total Revenues</i>	<u>426,204</u>	<u>389,334</u>	<u>(36,870)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Commissioners			
Contractual Services	426,204	426,204	-
<i>Total Expenditures</i>	<u>426,204</u>	<u>426,204</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	(36,870)	(36,870)
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (36,870)</u>	<u>\$ (36,870)</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 199,177	\$ 47,531	\$ (151,646)
<i>Total Revenues</i>	<u>199,177</u>	<u>47,531</u>	<u>(151,646)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Common Pleas Court			
Materials and Supplies	88,138	88,138	-
Contractual Services	100,182	100,182	-
Other	10,857	7,400	3,457
<i>Total Expenditures</i>	<u>199,177</u>	<u>195,720</u>	<u>3,457</u>
<i>Net Change in Fund Balance</i>	-	(148,189)	(148,189)
<i>Fund Balance (Deficit) Beginning of Year</i>	(194,583)	(194,583)	-
Prior Year Encumbrances Appropriated	194,583	194,583	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (148,189)</u>	<u>\$ (148,189)</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, 2013*

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

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Equipment
For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 53,700	\$ 62,028	\$ 8,328
<i>Total Revenues</i>	<u>53,700</u>	<u>62,028</u>	<u>8,328</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Contractual Services	108,178	105,884	2,294
<i>Total Expenditures</i>	<u>108,178</u>	<u>105,884</u>	<u>2,294</u>
<i>Net Change in Fund Balance</i>	(54,478)	(43,856)	10,622
<i>Fund Balance (Deficit) Beginning of Year</i>	29,886	29,886	-
Prior Year Encumbrances Appropriated	<u>24,592</u>	<u>24,592</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,622</u>	<u>\$ 10,622</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 510,000	\$ 561,763	\$ 51,763
Other	-	150	150
<i>Total Revenues</i>	<u>510,000</u>	<u>561,913</u>	<u>51,913</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	539,000	451,986	87,014
Materials and Supplies	18,382	11,366	7,016
Contractual Services	10,585	4,384	6,201
Capital Outlay	6,311	3,000	3,311
Other	259,056	25,092	233,964
<i>Total Expenditures</i>	<u>833,334</u>	<u>495,828</u>	<u>337,506</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(323,334)	66,085	389,419
Other Financing Sources (Uses)			
Transfers Out	-	-	-
<i>Net Change in Fund Balance</i>	(323,334)	66,085	389,419
<i>Fund Balance (Deficit) Beginning of Year</i>	304,035	304,035	-
Prior Year Encumbrances Appropriated	19,299	19,299	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 389,419</u>	<u>\$ 389,419</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Canine Donations
For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 16,097	\$ 17,031	\$ 934
<i>Total Revenues</i>	<u>16,097</u>	<u>17,031</u>	<u>934</u>
Expenditures			
Current:			
General Government:			
Public Safety			
Other	16,097	3,000	13,097
Total Public Safety	<u>16,097</u>	<u>3,000</u>	<u>13,097</u>
<i>Total Expenditures</i>	<u>16,097</u>	<u>3,000</u>	<u>13,097</u>
<i>Net Change in Fund Balance</i>	-	14,031	14,031
<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>\$ 14,031</u>	<u>\$ 14,031</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Other:			
Personal Services	594,380	-	594,380
<i>Total Expenditures</i>	594,380	-	594,380
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(594,380)	-	594,380
Other Financing Sources (Uses)			
Transfers In	-	124,280	124,280
<i>Net Change in Fund Balance</i>	(594,380)	124,280	718,660
<i>Fund Balance (Deficit) Beginning of Year</i>	594,380	594,380	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 718,660	\$ 718,660

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Rotary
For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 257,831	\$ 259,997	\$ 2,166
<i>Total Revenues</i>	<u>257,831</u>	<u>259,997</u>	<u>2,166</u>
Expenditures			
Current:			
General Government:			
Public Safety			
Personal Services	222,078	215,762	6,316
Capital Outlay	32,000	27,000	5,000
Other	82,921	47,041	35,880
Total Public Safety	<u>336,999</u>	<u>289,803</u>	<u>47,196</u>
<i>Total Expenditures</i>	<u>336,999</u>	<u>289,803</u>	<u>47,196</u>
<i>Net Change in Fund Balance</i>	(79,168)	(29,806)	49,362
<i>Fund Balance (Deficit) Beginning of Year</i>	73,503	73,503	-
Prior Year Encumbrances Appropriated	<u>5,665</u>	<u>5,665</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 49,362</u>	<u>\$ 49,362</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 5,000	\$ 5,000	\$ -
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Expenditures			
Debt Service			
Principal Retirement	650,786	650,786	-
Interest and Fiscal Charges	<u>243,064</u>	<u>207,550</u>	<u>35,514</u>
<i>Total Expenditures</i>	<u>893,850</u>	<u>858,336</u>	<u>35,514</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(888,850)	(853,336)	35,514
Other Financing Sources (Uses)			
Transfers In	<u>796,480</u>	<u>796,480</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(92,370)	(56,856)	35,514
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>725,514</u>	<u>725,514</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 633,144</u>	<u>\$ 668,658</u>	<u>\$ 35,514</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 10,000	\$ 17,504	\$ 7,504
Intergovernmental	110,000	191,393	81,393
Rental Income	20,000	29,401	9,401
<i>Total Revenues</i>	<u>140,000</u>	<u>238,298</u>	<u>98,298</u>
Expenditures			
Current:			
Capital Outlay			
Legislative:			
Other	131,714	131,714	-
Total Legislative	<u>131,714</u>	<u>131,714</u>	<u>-</u>
Capital Outlay			
Judicial			
Capital Outlay	4,525,301	785,774	3,739,527
Total Judicial	<u>4,525,301</u>	<u>785,774</u>	<u>3,739,527</u>
<i>Total Expenditures</i>	<u>4,657,015</u>	<u>917,488</u>	<u>3,739,527</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(4,517,015)	(679,190)	3,837,825
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	3,079,800	3,244,040	164,240
Transfers In	340,000	840,000	500,000
<i>Total Other Financing Sources (Uses)</i>	<u>3,419,800</u>	<u>4,084,040</u>	<u>664,240</u>
<i>Net Change in Fund Balance</i>	(1,097,215)	3,404,850	4,502,065
<i>Fund Balance (Deficit) Beginning of Year</i>	1,869,802	1,869,802	-
Prior Year Encumbrances Appropriated	227,412	227,412	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 999,999</u>	<u>\$ 5,502,064</u>	<u>\$ 4,502,065</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 605,560	\$ 590,864	\$ (14,696)
<i>Total Revenues</i>	<u>605,560</u>	<u>590,864</u>	<u>(14,696)</u>
Expenditures			
Capital Outlay			
Capital Outlay	710,063	710,063	-
<i>Total Expenditures</i>	<u>710,063</u>	<u>710,063</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(104,503)	(119,199)	(14,696)
<i>Fund Balance (Deficit) Beginning of Year</i>	(222,417)	(222,417)	-
Prior Year Encumbrances Appropriated	326,920	326,920	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (14,696)</u>	<u>\$ (14,696)</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 25,000	\$ 37,838	\$ 12,838
<i>Total Revenues</i>	<u>25,000</u>	<u>37,838</u>	<u>12,838</u>
Expenditures			
Capital Outlay			
Other	55,355	53,409	1,946
<i>Total Expenditures</i>	<u>55,355</u>	<u>53,409</u>	<u>1,946</u>
<i>Net Change in Fund Balance</i>	(30,355)	(15,571)	14,784
<i>Fund Balance (Deficit) Beginning of Year</i>	21,972	21,972	-
Prior Year Encumbrances Appropriated	8,383	8,383	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 14,784</u>	<u>\$ 14,784</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 2,243,500	\$ 1,052,663	\$ (1,190,837)
<i>Total Revenues</i>	<u>2,243,500</u>	<u>1,052,663</u>	<u>(1,190,837)</u>
Expenditures			
Capital Outlay			
Capital Outlay	2,244,698	1,902,332	342,366
<i>Total Expenditures</i>	<u>2,244,698</u>	<u>1,902,332</u>	<u>342,366</u>
<i>Net Change in Fund Balance</i>	(1,198)	(849,669)	(848,471)
<i>Fund Balance (Deficit) Beginning of Year</i>	(497,815)	(497,815)	-
Prior Year Encumbrances Appropriated	499,013	499,013	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (848,471)</u>	<u>\$ (848,471)</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 212,293	\$ 141,050	\$ (71,243)
<i>Total Revenues</i>	<u>212,293</u>	<u>141,050</u>	<u>(71,243)</u>
Expenditures			
Capital Outlay			
Capital Outlay	216,629	202,620	14,009
<i>Total Expenditures</i>	<u>216,629</u>	<u>202,620</u>	<u>14,009</u>
<i>Net Change in Fund Balance</i>	(4,336)	(61,570)	(57,234)
<i>Fund Balance (Deficit) Beginning of Year</i>	(84,541)	(84,541)	-
Prior Year Encumbrances Appropriated	88,877	88,877	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (57,234)</u>	<u>\$ (57,234)</u>

**COMBINING STATEMENTS FOR
PROPRIETARY FUNDS**

Wayne County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2013

	Healthcare Fund	Self Insurance Worker's Compensation	Total Internal Service
	<u> </u>	<u> </u>	<u> </u>
Assets			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 3,226,504	\$ 169,053	\$ 3,395,557
Due from Other Governments	84,465	-	84,465
Prepaid Items	113	-	113
<i>Total Assets</i>	<u>3,311,082</u>	<u>169,053</u>	<u>3,480,135</u>
Liabilities			
<i>Current Liabilities</i>			
Accounts Payable	7,055	-	7,055
Accrued Wages and Benefits	5,217	-	5,217
Due to Other Governments	13,540	-	13,540
Unearned Revenue	497,725	-	497,725
Claims Payable	346,600	13,033	359,633
<i>Total Current Liabilities</i>	<u>870,137</u>	<u>13,033</u>	<u>883,170</u>
<i>Long-Term Liabilities</i>			
Compensated Absences Payable - net of current portion	26,365	-	26,365
<i>Total Long-Term Liabilities</i>	<u>26,365</u>	<u>-</u>	<u>26,365</u>
<i>Total Liabilities</i>	<u>896,502</u>	<u>13,033</u>	<u>909,535</u>
Net Position			
Unrestricted	2,414,580	156,020	2,570,600
<i>Total Net Position</i>	<u>\$ 2,414,580</u>	<u>\$ 156,020</u>	<u>\$ 2,570,600</u>

Wayne County, Ohio

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

Internal Service Funds

For the Year Ended December 31, 2013

	Healthcare Fund	Self Insurance Worker's Compensation	Total Internal Service
Operating Revenues			
Charges for Services	\$ 10,162,724	\$ 169,816	\$ 10,332,540
Other	147,185	-	147,185
<i>Total Operating Revenues</i>	<u>10,309,909</u>	<u>169,816</u>	<u>10,479,725</u>
Operating Expenses			
Personal Services	176,334	-	176,334
Contractual Services	941,519	130,535	1,072,054
Claims	7,014,098	6,229	7,020,327
Other	57,996	182	58,178
<i>Total Operating Expenses</i>	<u>8,189,947</u>	<u>136,946</u>	<u>8,326,893</u>
<i>Operating Income (Loss)</i>	2,119,962	32,870	2,152,832
Non-operating Revenues (Expenses)			
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>	2,100,227	32,870	2,133,097
<i>Net Position Beginning of Year</i>	314,353	123,150	437,503
<i>Net Position End of Year</i>	<u>\$ 2,414,580</u>	<u>\$ 156,020</u>	<u>\$ 2,570,600</u>

Wayne County, Ohio
Combining Statement of Cash Flows
Internal Service Fund
For the Year Ended December 31, 2013

	Healthcare Fund	Self Insurance Worker's Compensation	Internal Service
Cash Flows From Operating Activities			
Cash received from sales/service charges	\$ 10,071,564	\$ 169,816	\$ 10,241,380
Cash received from other operating revenue	147,185	-	147,185
Cash payments for personal services	(171,798)	-	(171,798)
Cash payments for contractual services	(943,035)	(141,261)	(1,084,296)
Cash payments for claims	(7,328,830)	(10,174)	(7,339,004)
Cash payments for other expenses	(57,996)	(182)	(58,178)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>1,717,090</u>	<u>18,199</u>	<u>1,735,289</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	1,717,090	18,199	1,735,289
<i>Cash and Investments at Beginning of Year</i>	1,509,414	150,854	1,660,268
<i>Cash and Investments at End of Year</i>	<u>\$ 3,226,504</u>	<u>\$ 169,053</u>	<u>\$ 3,395,557</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities			
Operating Income (Loss)	\$ 2,119,962	\$ 32,870	\$ 2,152,832
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided			
By Operating Activities:			
(Increase) Decrease in Assets			
Accounts Receivable	302,418	-	302,418
Due From Other Governments	(65,563)	-	(65,563)
Prepaid Expenses	(113)	-	(113)
Increase (Decrease) in Liabilities			
Accounts Payable	(1,491)	(10,726)	(12,217)
Accrued Wages and Benefits	943	-	943
Compensated Absences Payable	8,652	-	8,652
Due to Other Governments	(4,971)	-	(4,971)
Claims Payable	(617,150)	(3,945)	(621,095)
Unearned Revenue	(25,597)	-	(25,597)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 1,717,090</u>	<u>\$ 18,199</u>	<u>\$ 1,735,289</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 704,398	\$ 783,191	\$ 78,793
<i>Total Operating Revenues</i>	<u>704,398</u>	<u>783,191</u>	<u>78,793</u>
Operating Expenses			
Personal Services	104,391	104,233	158
Contractual Services	456,951	411,281	45,670
Materials and Supplies	31,245	22,608	8,637
Capital Outlay	69,183	25,275	43,908
Other	467,176	80,850	386,326
Total Operating Expenses	<u>1,128,946</u>	<u>644,247</u>	<u>484,699</u>
<i>Operating Loss</i>	(424,548)	138,944	563,492
Non Operating Revenues (Expenses)			
Intergovernmental	86,262	86,262	-
Special Assessment - Capital	36,217	36,217	-
Principal Retirement	(129,568)	(129,568)	-
Interest and Fiscal Charges	(115,769)	(111,769)	4,000
<i>Total Non Operating Revenues (Expenses)</i>	<u>(122,858)</u>	<u>(118,858)</u>	<u>4,000</u>
<i>Change in Fund Equity</i>	(547,406)	20,086	567,492
<i>Fund Equity (Deficit) Beginning of Year</i>	663,190	663,190	-
Prior Year Encumbrances Appropriated	<u>100,960</u>	<u>100,960</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 216,744</u>	<u>\$ 784,236</u>	<u>\$ 567,492</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 9,402,195	\$ 10,071,564	\$ 669,369
Other	100,000	147,185	47,185
<i>Total Operating Revenues</i>	<u>9,502,195</u>	<u>10,218,749</u>	<u>716,554</u>
Operating Expenses			
Personal Services	186,914	179,227	7,687
Contractual Services	1,170,251	1,076,802	93,449
Claims	8,903,095	7,334,657	1,568,438
Other	449,157	74,277	374,880
<i>Total Operating Expenses</i>	<u>10,709,417</u>	<u>8,664,963</u>	<u>2,044,454</u>
<i>Change in Fund Equity</i>	(1,207,222)	1,553,786	2,761,008
<i>Fund Equity (Deficit) Beginning of Year</i>	1,356,806	1,356,806	-
Prior Year Encumbrances Appropriated	<u>152,609</u>	<u>152,609</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 302,193</u>	<u>\$ 3,063,201</u>	<u>\$ 2,761,008</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, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 159,816	\$ 169,816	\$ 10,000
Other	10,000	-	(10,000)
<i>Total Operating Revenues</i>	<u>169,816</u>	<u>169,816</u>	<u>-</u>
Operating Expenses			
Contractual Services	172,855	145,891	26,964
Claims	139,815	44,148	95,667
Other	8,000	182	7,818
<i>Total Operating Expenses</i>	<u>320,670</u>	<u>190,221</u>	<u>130,449</u>
<i>Change in Fund Equity</i>	(150,854)	(20,405)	130,449
<i>Fund Equity (Deficit) Beginning of Year</i>	101,690	101,690	-
Prior Year Encumbrances Appropriated	49,164	49,164	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 130,449</u>	<u>\$ 130,449</u>

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

Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

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

Rathburn Trust

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

Agency Funds

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

Undivided and Library Local Government

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

Payroll Agency

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

Real Estate Tax

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

Undivided Taxes

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

Undivided Auto

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

District Board of Health

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

Mental Health and Recovery Board

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

Soil and Water Conservation

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

Other Agency Funds

Medway

Elections Commission

Board of DD Food Service

Ohio House Trust Fees

Building Standards Fee Assessment

Contract Performance Deposits

County Agency

Indigent Assessment Fees

SSI Funds Trust

Park District

Inmate Agency

Resident Personal Accounts

Wayne County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2013

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 277,324	\$ 686,944	\$ 3,036,115
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	112,459,134
Sales Tax	-	-	-	-
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Governments	2,379,010	-	-	-
<i>Total Assets</i>	<u>\$ 2,379,010</u>	<u>\$ 277,324</u>	<u>\$ 686,944</u>	<u>\$ 115,495,249</u>
Liabilities				
Due to Other Governments	\$ 2,379,010	\$ 277,324	\$ 686,944	\$ 115,495,249
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 2,379,010</u>	<u>\$ 277,324</u>	<u>\$ 686,944</u>	<u>\$ 115,495,249</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>
\$ 611,940	\$ 865,969	\$ 4,738,804	\$ 83,399	\$ 560,178	\$ 10,860,673
-	-	-	-	822,299	822,299
-	-	-	-	479,530	112,938,664
38,448	-	-	-	-	38,448
-	-	-	-	1,837	1,837
-	-	-	-	1	1
1,221,956	-	-	-	60,931	3,661,897
<u>\$ 1,872,344</u>	<u>\$ 865,969</u>	<u>\$ 4,738,804</u>	<u>\$ 83,399</u>	<u>\$ 1,924,776</u>	<u>\$ 128,323,819</u>
\$ 1,872,344	\$ 865,969	\$ 4,738,804	\$ 83,399	\$ 1,110,255	\$ 127,509,298
-	-	-	-	814,521	814,521
<u>\$ 1,872,344</u>	<u>\$ 865,969</u>	<u>\$ 4,738,804</u>	<u>\$ 83,399</u>	<u>\$ 1,924,776</u>	<u>\$ 128,323,819</u>

Wayne County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Beginning Balance 1/1/2013	Additions	Reductions	Ending Balance 12/31/2013
Undivided and Library Local Government				
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 4,717,643	\$ 4,717,643	\$ -
Due From Other Governments	2,370,946	2,379,010	2,370,946	2,379,010
<i>Total Assets</i>	<u>\$ 2,370,946</u>	<u>\$ 7,096,653</u>	<u>\$ 7,088,589</u>	<u>\$ 2,379,010</u>
Liabilities				
Due to Other Governments	\$ 2,370,946	\$ 2,379,010	\$ 2,370,946	\$ 2,379,010
<i>Total Liabilities</i>	<u>\$ 2,370,946</u>	<u>\$ 2,379,010</u>	<u>\$ 2,370,946</u>	<u>\$ 2,379,010</u>
Payroll Agency				
Assets				
Equity in Pooled Cash and Investments	\$ 522,256	\$ 19,976,171	\$ 20,221,103	\$ 277,324
<i>Total Assets</i>	<u>\$ 522,256</u>	<u>\$ 19,976,171</u>	<u>\$ 20,221,103</u>	<u>\$ 277,324</u>
Liabilities				
Due to Other Governments	\$ 522,256	\$ -	\$ 244,932	\$ 277,324
<i>Total Liabilities</i>	<u>\$ 522,256</u>	<u>\$ -</u>	<u>\$ 244,932</u>	<u>\$ 277,324</u>
Real Estate Tax				
Assets				
Equity in Pooled Cash and Investments	\$ 483,151	\$ 1,806,771	\$ 1,602,978	\$ 686,944
<i>Total Assets</i>	<u>\$ 483,151</u>	<u>\$ 1,806,771</u>	<u>\$ 1,602,978</u>	<u>\$ 686,944</u>
Liabilities				
Due to Other Governments	\$ 483,151	\$ 203,793	\$ -	\$ 686,944
<i>Total Liabilities</i>	<u>\$ 483,151</u>	<u>\$ 203,793</u>	<u>\$ -</u>	<u>\$ 686,944</u>
Undivided Taxes				
Assets				
Equity in Pooled Cash and Investments	\$ 4,044,047	\$ 114,260,871	\$ 115,268,803	\$ 3,036,115
Receivables:				
Taxes	110,316,206	112,459,134	110,316,206	112,459,134
<i>Total Assets</i>	<u>\$ 114,360,253</u>	<u>\$ 226,720,005</u>	<u>\$ 225,585,009</u>	<u>\$ 115,495,249</u>
Liabilities				
Due to Other Governments	\$ 114,360,253	\$ 1,134,996	\$ -	\$ 115,495,249
<i>Total Liabilities</i>	<u>\$ 114,360,253</u>	<u>\$ 1,134,996</u>	<u>\$ -</u>	<u>\$ 115,495,249</u>
Undivided Auto				
Assets				
Equity in Pooled Cash and Investments	\$ 485,400	\$ 2,714,738	\$ 2,588,198	\$ 611,940
Receivables:				
Sales Tax	37,534	38,448	37,534	38,448
Due From Other Governments	1,067,420	1,221,956	1,067,420	1,221,956
<i>Total Assets</i>	<u>\$ 1,590,354</u>	<u>\$ 3,975,142</u>	<u>\$ 3,693,152</u>	<u>\$ 1,872,344</u>
Liabilities				
Due to Other Governments	\$ 1,590,354	\$ 1,872,344	\$ 1,590,354	\$ 1,872,344
<i>Total Liabilities</i>	<u>\$ 1,590,354</u>	<u>\$ 1,872,344</u>	<u>\$ 1,590,354</u>	<u>\$ 1,872,344</u>
District Board of Health				
Assets				
Equity in Pooled Cash and Investments	\$ 772,984	\$ 2,435,971	\$ 2,342,986	\$ 865,969
<i>Total Assets</i>	<u>\$ 772,984</u>	<u>\$ 2,435,971</u>	<u>\$ 2,342,986</u>	<u>\$ 865,969</u>
Liabilities				
Due to Other Governments	\$ 772,984	\$ 92,985	\$ -	\$ 865,969
<i>Total Liabilities</i>	<u>\$ 772,984</u>	<u>\$ 92,985</u>	<u>\$ -</u>	<u>\$ 865,969</u>

(continued)

Wayne County, Ohio

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2013

	Beginning Balance 1/1/2013	Additions	Reductions	Ending Balance 12/31/2013
Mental Health and Recovery Board				
Assets				
Equity in Pooled Cash and Investments	\$ 4,873,458	\$ 6,834,274	\$ 6,968,928	\$ 4,738,804
<i>Total Assets</i>	<u>\$ 4,873,458</u>	<u>\$ 6,834,274</u>	<u>\$ 6,968,928</u>	<u>\$ 4,738,804</u>
Liabilities				
Due to Other Governments	\$ 4,873,458	\$ -	\$ 134,654	\$ 4,738,804
<i>Total Liabilities</i>	<u>\$ 4,873,458</u>	<u>\$ -</u>	<u>\$ 134,654</u>	<u>\$ 4,738,804</u>
Soil and Water Conversation				
Assets				
Equity in Pooled Cash and Investments	\$ 72,763	\$ 421,359	\$ 410,723	\$ 83,399
<i>Total Assets</i>	<u>\$ 72,763</u>	<u>\$ 421,359</u>	<u>\$ 410,723</u>	<u>\$ 83,399</u>
Liabilities				
Due to Other Governments	\$ 72,763	\$ 10,636	\$ -	\$ 83,399
<i>Total Liabilities</i>	<u>\$ 72,763</u>	<u>\$ 10,636</u>	<u>\$ -</u>	<u>\$ 83,399</u>
Other Agency Funds				
Assets				
Equity in Pooled Cash and Investments	\$ 437,441	\$ 1,509,896	\$ 1,387,159	\$ 560,178
Cash and Investments in Segregated Accounts	1,174,458	806,978	1,159,137	822,299
Receivables:				
Taxes	472,743	479,530	472,743	479,530
Accounts	1,137	1,837	1,137	1,837
Accrued Interest	2	1	2	1
Due From Other Governments	38,953	60,931	38,953	60,931
<i>Total Assets</i>	<u>\$ 2,124,734</u>	<u>\$ 2,859,173</u>	<u>\$ 3,059,131</u>	<u>\$ 1,924,776</u>
Liabilities				
Due to Other Governments	\$ 1,136,478	\$ 608,167	\$ 634,390	\$ 1,110,255
Undistributed Monies	988,256	6,951	180,686	814,521
<i>Total Liabilities</i>	<u>\$ 2,124,734</u>	<u>\$ 615,118</u>	<u>\$ 815,076</u>	<u>\$ 1,924,776</u>
Total Agency Funds				
Assets				
Equity in Pooled Cash and Investments	\$ 11,691,500	\$ 154,677,694	\$ 155,508,521	\$ 10,860,673
Cash and Investments in Segregated Accounts	1,174,458	806,978	1,159,137	822,299
Receivables:				
Taxes	110,788,949	112,938,664	110,788,949	112,938,664
Sales Tax	37,534	38,448	37,534	38,448
Accounts	1,137	1,837	1,137	1,837
Accrued Interest	2	1	2	1
Due From Other Governments	3,477,319	3,661,897	3,477,319	3,661,897
<i>Total Assets</i>	<u>\$ 127,170,899</u>	<u>\$ 272,125,519</u>	<u>\$ 270,972,599</u>	<u>\$ 128,323,819</u>
Liabilities				
Due to Other Governments	\$ 126,182,643	\$ 6,301,931	\$ 4,975,276	\$ 127,509,298
Undistributed Monies	988,256	6,951	180,686	814,521
<i>Total Liabilities</i>	<u>\$ 127,170,899</u>	<u>\$ 6,308,882</u>	<u>\$ 5,155,962</u>	<u>\$ 128,323,819</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, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenses			
Current:			
Human Services			
Personal Services	7,904	-	7,904
<i>Total Expenditures</i>	<u>7,904</u>	<u>-</u>	<u>7,904</u>
<i>Change in Fund Equity</i>	(7,904)	-	7,904
<i>Fund Equity (Deficit) Beginning of Year</i>	<u>7,904</u>	<u>7,904</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 7,904</u></u>	<u><u>\$ 7,904</u></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, 2013

	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	Harriet McCoy Trust	Victims Assistance Trust	Recorders Equipment	Certificate of Title Administration	Sheriff's Canine Donations	Employee Benefit Liability	Sheriff Rotary	Total General Fund
Revenues												
Property and Other Local Taxes	\$ 3,840,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,840,836
Permissive Sales Taxes	9,623,563	7,006	-	-	-	-	-	-	-	-	-	9,630,569
Charges for Services	4,143,519	(16,565)	-	-	-	62,104	559,914	-	-	-	260,760	5,009,732
Licenses and Permits	211,772	-	-	-	-	-	-	-	-	-	-	211,772
Fines and Forfeitures	331,898	6,372	-	-	-	-	-	-	-	-	-	338,270
Intergovernmental	3,470,079	427,030	-	-	-	-	-	-	-	-	-	3,897,109
Interest	246,609	(87,802)	-	-	-	-	-	-	-	-	-	158,807
Rent	107,109	1,587	-	-	-	-	-	-	-	-	-	108,696
Contributions and Donations	-	-	-	-	-	100	-	-	-	-	-	100
Other	631,860	27,304	-	41,759	-	-	150	17,031	-	-	-	718,104
Total Revenues	22,607,245	364,932	-	41,759	-	100	62,104	560,064	17,031	-	260,760	23,913,995

Expenditures

Current:

General Government:												
Legislative and Executive	6,047,907	(431,166)	-	54,922	-	-	86,349	485,683	-	-	-	6,243,695
Judicial	4,864,945	(74,686)	-	-	-	-	-	-	-	-	-	4,790,259
Public Safety	7,902,855	(138,621)	-	-	-	-	-	1,503	-	282,281	-	8,048,018
Public Works	98,023	488	-	-	-	-	-	-	-	-	-	98,511
Health	338,027	30,881	-	-	-	-	-	-	-	-	-	368,908
Human Services	860,280	(32,876)	-	-	-	-	-	-	-	-	-	827,404
Conservation and Recreation	10,000	-	-	-	-	-	-	-	-	-	-	10,000
Economic Development and Assistance	526,310	(2,345)	-	-	-	-	-	-	-	-	-	523,965
Total Expenditures	20,648,347	(648,325)	-	54,922	-	-	86,349	485,683	1,503	-	282,281	20,910,760

Excess (Deficiency) of Revenues

Over (Under) Expenditures

	1,958,898	1,013,257	-	(13,163)	-	100	(24,245)	74,381	15,528	-	(21,521)	3,003,235
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Other Financing Sources (Uses)

Proceeds from Sale of Assets

Transfers In

Transfers Out

Total Other Financing Sources (Uses)

	4,784	-	-	-	-	-	-	-	-	-	-	4,784
	(1,778,737)	-	-	-	-	-	-	-	-	124,280	-	(1,778,737)
	(1,773,953)	-	-	-	-	-	-	-	-	124,280	-	(1,649,673)

Net Change in Fund Balance

Beginning Fund Balance

Prior year Encumbrances Appropriated

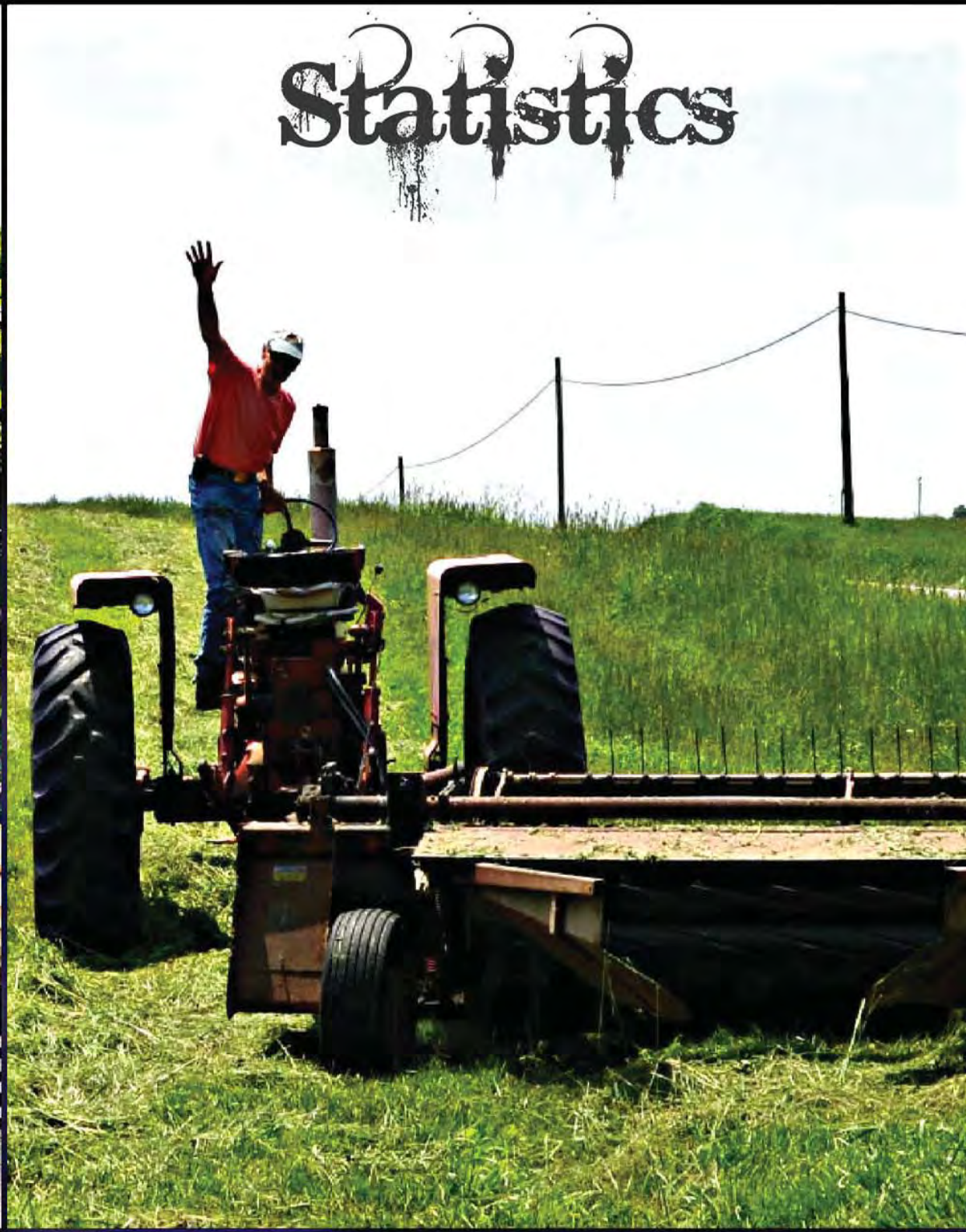
Increase/(Decrease) in Consumable Inventory

Ending Fund Balance

	184,945	1,013,257	-	(13,163)	-	100	(24,245)	74,381	15,528	124,280	(21,521)	1,353,562
	3,794,058	2,329,092	400,000	131,318	3,284	7,109	45,097	368,797	-	594,380	72,475	7,745,610
	728,212	-	-	-	-	-	-	-	-	-	-	(33,782)
	\$ 4,707,215	\$ 3,317,330	\$ 400,000	\$ 118,155	\$ 3,284	\$ 7,209	\$ 20,852	\$ 434,415	\$ 15,528	\$ 718,660	\$ 50,954	\$ 9,065,390

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.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S-2 - S-11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S-12 - S-20
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-21 - S-27
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S-28 - S-29
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S-30 - S-38

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)

	2013	2012	2011	2010 (3)
Governmental Activities:				
Net Investment in Capital Assets	\$ 72,827,280	\$ 75,132,996	\$ 76,893,619	\$ 78,929,883
Restricted for:				
Capital Projects	5,773,061	1,984,041	2,022,247	1,884,415
Debt Service	668,658	725,514	746,173	746,855
Public Works Projects	3,959,443	3,483,348	4,256,621	4,836,155
Human Services Programs	19,395,566	19,927,354	19,489,954	20,507,850
Community Development Projects	428,782	681,648	194,642	767,514
Other Purposes	4,727,620	5,747,294	5,439,356	5,075,079
Unrestricted (Deficit)	<u>12,604,228</u>	<u>7,888,653</u>	<u>6,623,813</u>	<u>7,281,622</u>
Total Governmental Activities Net Position	<u>120,384,638</u>	<u>115,570,848</u>	<u>115,666,425</u>	<u>120,029,373</u>
Business-type Activities:				
Net Investment in Capital Assets	8,562,963	8,807,553	8,622,585	7,699,704
Unrestricted (Deficit)	<u>1,365,398</u>	<u>1,358,504</u>	<u>406,905</u>	<u>661,757</u>
Total Business-type Activities Net Position	<u>9,928,361</u>	<u>10,166,057</u>	<u>9,029,490</u>	<u>8,361,461</u>
Primary Government:				
Net Investment in Capital Assets	81,390,243	83,940,549	85,516,204	86,629,587
Restricted	34,953,130	32,549,199	32,148,993	33,817,868
Unrestricted (Deficit)	<u>13,969,626</u>	<u>9,247,157</u>	<u>7,030,718</u>	<u>7,943,379</u>
Total Primary Government Net Position	<u>\$ 130,312,999</u>	<u>\$ 125,736,905</u>	<u>\$ 124,695,915</u>	<u>\$ 128,390,834</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

2009 (2)	2008	2007	2006 (1)	2005	2004
\$ 79,056,814	\$ 81,110,577	\$ 81,561,433	\$ 79,170,381	\$ 77,166,844	\$ 58,060,575
1,851,883	1,844,539	1,665,295	2,360,232	2,824,793	3,831,070
748,393	784,670	785,506	788,953	787,436	764,341
4,242,567	3,309,325	4,537,208	4,240,771	3,359,183	4,231,779
20,368,950	18,706,912	17,614,259	17,241,674	17,409,275	15,878,330
949,039	1,345,538	768,883	1,099,531	739,489	619,920
4,356,940	3,689,727	2,738,847	2,522,021	3,225,346	3,505,412
6,682,244	9,100,378	11,167,793	11,858,619	10,520,129	9,658,485
<u>118,256,830</u>	<u>119,891,666</u>	<u>120,839,224</u>	<u>119,282,182</u>	<u>116,032,495</u>	<u>96,549,912</u>
7,246,212	5,752,050	5,753,433	5,974,728	6,000,424	4,235,279
795,735	886,165	948,515	1,200,327	1,476,022	1,083,607
<u>8,041,947</u>	<u>6,638,215</u>	<u>6,701,948</u>	<u>7,175,055</u>	<u>7,476,446</u>	<u>5,318,886</u>
86,303,026	86,862,627	87,314,866	85,145,109	83,167,268	62,295,854
32,517,772	29,680,711	28,109,998	28,253,182	28,345,522	28,830,852
7,477,979	9,986,543	12,116,308	13,058,946	11,996,151	10,742,092
<u>\$ 126,298,777</u>	<u>\$ 126,529,881</u>	<u>\$ 127,541,172</u>	<u>\$ 126,457,237</u>	<u>\$ 123,508,941</u>	<u>\$ 101,868,798</u>

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

	2013	2012	2011	2010 (3)
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 8,708,408	\$ 8,103,918	\$ 8,176,389	\$ 7,826,914
Judicial	6,378,133	5,869,841	5,856,573	5,466,859
Public Safety	9,959,759	10,159,616	10,539,336	10,383,256
Public Works	8,321,728	9,372,804	8,613,555	9,775,297
Health	620,293	632,277	570,737	481,906
Human Services	30,012,641	29,699,471	31,266,388	32,232,617
Conservation and Recreation	10,000	-	122,473	527,294
Economic Development Assistance	1,088,034	1,243,707	1,229,400	590,225
Transportation	-	-	-	-
Urban Redevelopment and Housing	-	6,280	4,023	-
Other	-	-	-	-
Interest and Fiscal Charges	226,218	236,574	307,831	433,965
Refunding Bond Issuances Costs	-	-	106,160	-
<i>Total Governmental Activities Expenses</i>	<u>65,325,214</u>	<u>65,324,488</u>	<u>66,792,865</u>	<u>67,718,333</u>
Business-type Activities:				
Sanitary Sewer District	1,047,806	1,119,233	1,334,289	1,089,669
Water District	-	-	-	-
<i>Total Business-Type Activities Expenses</i>	<u>1,047,806</u>	<u>1,119,233</u>	<u>1,334,289</u>	<u>1,089,669</u>
<i>Total Primary Government Expenses</i>	<u>66,373,020</u>	<u>66,443,721</u>	<u>68,127,154</u>	<u>68,808,002</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	3,539,748	4,135,613	4,009,287	2,887,708
Judicial	1,700,374	1,640,448	1,596,316	1,713,750
Public Safety	2,462,737	1,903,794	2,024,505	1,657,572
Public works	197,908	166,042	181,603	481,859
Health	298,239	244,997	254,987	129,933
Human Services	4,404,105	4,224,040	4,790,580	4,617,604
Economic Development and Assistance	-	-	-	-
Other	-	-	-	-
Operating Grants and Contributions				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	826,049	246,653	201,572	440,065
Public Safety	1,101,239	937,975	971,472	1,549,678
Public works	6,294,357	6,016,375	5,376,933	6,747,209
Health	24,198	52,680	29,656	22,931
Human Services	14,942,523	15,020,615	14,799,488	17,456,116
Economic Development and Assistance	345,212	1,257,682	324,704	426,570
Transportation	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Other	-	-	-	-
Capital Grants and Contributions				
Public Safety	-	-	1,062,970	992,118
Public Works	2,048,971	1,614,313	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	165,139	1,322,789
<i>Total Governmental Activities Program Revenues</i>	<u>38,185,660</u>	<u>37,461,227</u>	<u>35,789,212</u>	<u>40,445,902</u>
Business-type Activities:				
Charges for Services				
Sanitary Sewer District	\$ 789,432	\$ 824,741	\$ 802,327	\$ 802,126
Operating Grants and Contributions				
Sanitary Sewer District	-	458,057	1,199,607	173,140
Water District	-	-	-	-
Capital Grants and Contributions				
Sanitary Sewer District	-	947,898	-	-
<i>Total Business-type Activities Program Revenues</i>	<u>789,432</u>	<u>2,230,696</u>	<u>2,001,934</u>	<u>975,266</u>
<i>Total Primary Government Program Revenues</i>	<u>38,975,092</u>	<u>39,691,923</u>	<u>37,791,146</u>	<u>41,421,168</u>

	2009 (2)	2008	2007	2006 (1)	2005	2004
\$	8,472,416	\$ 9,049,807	\$ 10,659,605	\$ 10,338,123	\$ 10,872,431	\$ 8,860,910
	5,809,837	6,108,809	6,176,742	4,955,774	4,987,965	4,345,559
	11,608,557	11,909,180	11,329,681	10,344,660	10,051,879	9,009,784
	8,372,289	9,424,619	10,688,840	8,766,467	8,747,609	9,397,388
	716,856	881,591	515,654	547,959	467,602	447,708
	36,592,414	36,056,689	36,572,367	35,666,262	32,897,269	29,638,176
	23,925	513	86,029	88,662	61,930	86,405
	1,281,177	555,635	631,645	590,544	181,528	711,183
	-	-	-	-	-	80,346
	25,275	6,714	193,122	385,539	219,017	351,503
	-	1,148,460	748,260	884,280	1,059,714	1,089,066
	442,930	463,922	487,641	505,411	511,453	573,619
	-	-	-	-	-	-
	<u>73,345,676</u>	<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>
	940,568	970,522	1,242,966	1,239,965	527,824	445,329
	23,106	110,703	28,455	-	-	-
	<u>963,674</u>	<u>1,081,225</u>	<u>1,271,421</u>	<u>1,239,965</u>	<u>527,824</u>	<u>445,329</u>
	<u>74,309,350</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>
	3,041,192	3,546,967	5,242,057	5,069,432	5,472,404	4,973,448
	1,363,234	1,528,142	1,549,051	1,389,476	1,166,958	1,228,483
	1,961,385	1,770,496	1,904,406	1,884,869	1,739,546	1,694,817
	141,839	159,113	314,421	641,005	438,276	513,129
	278,296	244,458	263,124	246,921	255,722	244,126
	4,948,337	4,185,586	5,040,289	4,002,044	4,330,178	2,078,883
	-	2,525	-	-	-	-
	-	130,711	123,583	124,905	161,207	241,927
	35,239	-	-	-	1,037,743	65,024
	458,897	227,148	203,873	83,766	224,415	170,155
	1,933,457	1,422,423	1,277,732	1,194,297	1,489,064	1,410,517
	6,146,653	5,779,722	6,653,163	6,241,356	5,662,166	6,025,771
	436,757	377,638	8,625	-	17,072	337,075
	22,607,341	21,134,358	18,781,420	16,989,231	15,501,359	17,289,584
	513,819	1,476,841	423,245	1,324,082	212,563	567,224
	-	-	-	-	8,838	66,162
	-	-	-	-	168,913	329,737
	-	-	-	-	1,216	6,817
	194,703	-	-	-	-	-
	967,148	1,112,346	5,878,127	2,859,525	19,796,307	3,436,254
	-	-	-	-	21,900	-
	8,200	271,560	-	-	-	-
	<u>45,036,497</u>	<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>
\$	639,967	\$ 671,652	\$ 625,174	\$ 773,477	\$ 1,561,752	\$ 370,045
	1,703,293	8,250	95,000	247,601	1,637,489	-
	-	-	36,000	-	-	-
	-	193,445	-	-	-	1,281,249
	<u>2,343,260</u>	<u>873,347</u>	<u>756,174</u>	<u>1,021,078</u>	<u>3,199,241</u>	<u>1,651,294</u>
	<u>47,379,757</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>

(continued)

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

	2013	2012	2011	2010 (3)
Net (Expense)/Revenue				
Governmental Activities	(27,139,554)	(27,863,261)	(31,003,653)	(27,272,431)
Business-type Activities	(258,374)	1,111,463	667,645	(114,403)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(27,397,928)</u>	<u>(26,751,798)</u>	<u>(30,336,008)</u>	<u>(27,386,834)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	3,838,970	3,870,172	3,734,666	3,829,615
Human Services - County Board of DD	5,991,848	5,972,655	5,606,589	5,696,429
Human Services - Children Services Board	3,190,736	3,190,063	3,026,597	3,375,959
Human Services - Wayne County Care Center	1,304,469	1,310,172	1,235,708	1,257,497
Sales Taxes	11,000,355	10,558,479	10,113,622	9,362,158
Grants and Entitlements Not Restricted to Specific Program	3,231,042	1,978,274	2,193,033	3,103,757
Gain on Sale of Capital Assets	2,747,724	-	-	-
Investment Earnings	158,807	331,106	424,329	706,265
Miscellaneous	489,393	556,763	306,161	934,403
Transfers	-	-	-	-
<i>Total Governmental Activities</i>	<u>31,953,344</u>	<u>27,767,684</u>	<u>26,640,705</u>	<u>28,266,083</u>
Business-type Activities:				
Investment Earnings	20,678	-	-	-
Miscellaneous	-	25,104	384	49,283
Transfers	-	-	-	-
<i>Total Business-type Activities</i>	<u>20,678</u>	<u>25,104</u>	<u>384</u>	<u>49,283</u>
<i>Total Primary Government</i>	<u>31,974,022</u>	<u>27,792,788</u>	<u>26,641,089</u>	<u>28,315,366</u>
Change in Net Position				
Governmental Activities	4,813,790	(95,577)	(4,362,948)	993,652
Business-type Activities	(237,696)	1,136,567	668,029	(65,120)
<i>Total Primary Government Change in Net Position</i>	<u>\$ 4,576,094</u>	<u>\$ 1,040,990</u>	<u>\$ (3,694,919)</u>	<u>\$ 928,532</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

2009 (2)	2008	2007	2006 (1)	2005	2004
(28,309,179)	(32,235,905)	(30,426,470)	(31,022,772)	(12,352,550)	(23,912,514)
1,379,586	(207,878)	(515,247)	(218,887)	2,671,417	1,205,965
(26,929,593)	(32,443,783)	(30,941,717)	(31,241,659)	(9,681,133)	(22,706,549)
3,642,889	3,780,439	3,680,018	4,073,625	3,731,097	3,539,365
5,387,356	6,074,774	6,030,019	6,771,032	6,593,307	6,302,039
3,194,973	3,570,150	3,493,610	3,882,756	3,785,863	3,749,905
1,210,463	1,040,166	1,025,712	1,183,746	1,074,937	1,063,434
8,883,122	10,613,699	9,749,972	9,522,787	9,538,188	9,320,992
2,671,454	3,379,153	4,042,417	4,407,494	4,491,322	4,491,042
-	-	-	-	-	-
759,046	2,356,663	3,267,530	2,379,412	1,645,951	739,335
925,040	473,303	704,234	621,336	983,131	1,026,536
-	-	(10,000)	277,787	534,583	(92,000)
26,674,343	31,288,347	31,983,512	33,119,975	32,378,379	30,140,648
-	-	-	-	6,669	-
24,146	144,145	32,140	195,283	32,959	-
-	-	10,000	(277,787)	(534,583)	92,000
24,146	144,145	42,140	(82,504)	(494,955)	92,000
26,698,489	31,432,492	32,025,652	33,037,471	31,883,424	30,232,648
(1,634,836)	(947,558)	1,557,042	2,097,203	20,025,829	6,228,134
1,403,732	(63,733)	(473,107)	(301,391)	2,176,462	1,297,965
\$ (231,104)	\$ (1,011,291)	\$ 1,083,935	\$ 1,795,812	\$ 22,202,291	\$ 7,526,099

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

	2013	2012	2011 (3)	2010 (2)
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ 888,816
Unreserved	-	-	-	5,830,058
Nonspendable	601,294	622,685	710,199	-
Restricted	1	3,284	3,277	-
Committed	1,118,660	994,380	950,700	-
Assigned	3,658,164	2,577,304	735,724	-
Unassigned	3,687,271	3,547,957	5,465,730	-
<i>Total General Fund</i>	<u>9,065,390</u>	<u>7,745,610</u>	<u>7,865,630</u>	<u>6,718,874</u>
All Other Governmental Funds				
Reserved	-	-	-	5,167,495
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	-	-	-	24,077,723
Debt Service Funds	-	-	-	746,855
Capital Projects Funds	-	-	-	586,259
Nonspendable	232,071	525,629	258,572	-
Restricted	25,940,042	27,328,110	27,698,932	-
Committed	705,922	776,696	819,137	-
Assigned	4,729,964	1,188,075	1,094,323	-
Unassigned	(117,261)	(175,488)	(68,673)	-
<i>Total All Other Governmental Funds</i>	<u>31,490,738</u>	<u>29,643,022</u>	<u>29,802,291</u>	<u>30,578,332</u>
<i>Total Governmental Funds</i>	<u>\$ 40,556,128</u>	<u>\$ 37,388,632</u>	<u>\$ 37,667,921</u>	<u>\$ 37,297,206</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

2009	2008	2007	2006 (1)	2005	2004
\$ 923,557	\$ 925,400	\$ 3,460,433	\$ 947,248	\$ 2,095,990	\$ 2,163,711
5,857,491	6,968,146	5,453,415	7,214,036	5,813,472	5,378,821
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,781,048	7,893,546	8,913,848	8,161,284	7,909,462	7,542,532
3,545,057	4,206,537	4,093,958	3,657,157	3,553,116	6,328,369
23,305,513	20,412,926	21,350,745	23,103,620	20,740,275	19,489,085
748,393	750,164	751,000	788,953	829,348	829,349
1,301,320	920,763	1,274,960	1,453,543	2,234,420	(108,722)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
28,900,283	26,290,390	27,470,663	29,003,273	27,357,159	26,538,081
\$ 35,681,331	\$ 34,183,936	\$ 36,384,511	\$ 37,164,557	\$ 35,266,621	\$ 34,080,613

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

	2013	2012	2011	2010 (1)
Revenues				
Property and Other Local Taxes	\$ 14,328,648	\$ 14,060,757	\$ 13,972,288	\$ 14,075,404
Sales Tax	10,868,840	10,584,910	10,020,259	9,332,521
Special Assessments	1,702	2,173	2,202	2,335
Charges for Services	10,749,161	10,649,571	11,495,362	11,276,608
Licenses and Permits	790,802	372,693	411,298	411,582
Fines and Forfeitures	1,042,694	1,374,321	924,463	937,707
Intergovernmental	27,676,281	26,763,708	26,705,291	31,034,578
Investment Income	167,616	340,303	436,840	720,618
Rent	137,168	188,565	238,390	251,352
Donations	55,179	53,001	66,570	29,293
Other	1,612,545	1,530,283	1,682,092	2,649,063
<i>Total Revenues</i>	<u>67,430,636</u>	<u>65,920,285</u>	<u>65,955,055</u>	<u>70,721,061</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,256,975	7,584,075	7,438,708	7,353,720
Judicial	5,943,248	5,432,513	5,187,927	5,009,989
Public Safety	9,796,008	9,836,241	9,872,561	10,459,157
Public Works	6,954,034	7,988,792	7,022,605	7,317,536
Health	644,799	640,002	595,755	485,647
Human Services	31,483,020	30,396,272	31,588,680	33,528,980
Conservation and Recreation	10,000	-	-	527,294
Economic Development and Assistance	1,094,288	1,240,081	1,354,368	608,095
Transportation	-	-	-	-
Urban Redevelopment and Housing	-	7,019	19,020	-
Other	-	-	-	-
Capital Outlay	2,440,195	2,155,474	1,752,558	2,715,341
Debt Service:				
Principal Retirement	650,786	696,786	796,786	621,786
Interest and Fiscal Charges	207,550	222,554	251,982	411,808
Bond Issuance Costs	-	-	106,160	-
<i>Total Expenditures</i>	<u>67,480,903</u>	<u>66,199,809</u>	<u>65,987,110</u>	<u>69,039,353</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(50,267)</u>	<u>(279,524)</u>	<u>(32,055)</u>	<u>1,681,708</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	3,248,824	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	-	-	-	-
Proceeds from Sale of Notes	-	-	-	-
Insurance Recovery	-	-	-	-
Other Financing Sources	-	-	-	-
Transfers In	1,924,647	1,746,510	1,578,683	1,744,500
Transfers Out	(1,924,647)	(1,746,510)	(1,578,683)	(1,744,500)
<i>Total Other Financing Sources (Uses)</i>	<u>3,248,824</u>	<u>4,514</u>	<u>186,230</u>	<u>56</u>
<i>Net Change in Fund Balances</i>	<u>\$ 3,198,557</u>	<u>\$ (275,010)</u>	<u>\$ 154,175</u>	<u>\$ 1,681,764</u>
Debt Service as a Percentage of Noncapital Expenditures	1.3%	1.4%	1.8%	1.6%

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

2009 (1)	2008	2007	2006	2005	2004
\$ 13,963,870	\$ 13,953,967	\$ 14,079,568	\$ 16,041,064	\$ 15,126,971	\$ 14,643,206
8,991,618	9,700,500	9,749,972	9,522,786	9,538,188	9,320,992
1,541	2,269	2,310	2,494	2,350	1,984
10,979,593	10,185,973	11,584,245	10,547,546	10,928,771	9,285,119
291,938	314,086	327,486	343,793	341,050	365,814
739,601	767,712	807,875	800,464	646,012	652,298
35,771,584	33,424,208	34,699,636	32,409,156	31,037,834	32,636,361
772,895	2,381,710	3,311,307	2,419,191	1,672,214	777,685
254,380	252,560	400,851	726,679	426,458	435,011
30,919	29,936	29,814	777,713	25,502	-
2,264,497	2,030,401	2,382,524	1,991,343	2,759,159	2,778,130
<u>74,062,436</u>	<u>73,043,322</u>	<u>77,375,588</u>	<u>75,582,229</u>	<u>72,504,509</u>	<u>70,896,600</u>
7,727,287	8,608,665	9,961,381	9,834,394	10,662,511	9,345,153
5,128,999	5,602,463	5,399,957	4,633,515	4,605,217	4,216,327
11,488,766	11,413,429	10,865,957	10,183,328	9,741,246	8,566,750
6,477,463	8,108,593	7,413,497	6,589,224	7,785,176	6,209,851
753,712	931,773	513,347	545,494	472,896	472,280
36,983,483	36,184,213	35,973,974	35,393,685	32,724,351	30,081,204
24,023	415	86,029	88,662	64,179	192,312
1,456,151	587,986	640,261	600,317	197,450	711,183
-	-	-	-	-	80,346
30,332	6,714	193,122	385,539	219,017	351,503
-	1,248,460	748,260	855,176	1,029,536	1,045,390
1,640,742	1,563,509	5,273,226	4,600,920	2,405,907	7,339,661
596,000	573,500	591,000	573,500	558,413	590,868
436,823	460,036	484,280	507,429	529,161	549,816
-	-	-	-	-	-
<u>72,743,781</u>	<u>75,289,756</u>	<u>78,144,291</u>	<u>74,791,183</u>	<u>70,995,060</u>	<u>69,752,644</u>
1,318,655	(2,246,434)	(768,703)	791,046	1,509,449	1,143,956
-	250	653	566	3,286	2,630
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
115,727	-	-	100,000	-	-
-	-	-	-	-	1,860,000
100,000	-	-	-	-	-
-	-	-	-	700	-
1,301,815	1,329,535	211,796	2,511,887	3,990,081	2,248,500
(1,301,815)	(1,329,535)	(221,796)	(2,234,100)	(3,455,498)	(2,340,500)
<u>215,727</u>	<u>250</u>	<u>(9,347)</u>	<u>378,353</u>	<u>538,569</u>	<u>1,770,630</u>
\$ 1,534,382	\$ (2,246,184)	\$ (778,050)	\$ 1,169,399	\$ 2,048,018	\$ 2,914,586
1.5%	1.4%	1.5%	1.5%	1.6%	1.8%

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
2013	\$ 2,125,882,010	\$ 6,073,948,600	\$ -	\$ -
2012	2,103,857,360	6,011,021,029	-	-
2011 (a)	2,092,788,770	5,979,396,486	-	-
2010	2,121,851,380	6,062,432,514	-	-
2009	2,113,732,713	6,039,236,323	-	-
2008 (b)	1,958,613,860	5,596,039,600	133,357,090	711,237,813
2007	1,932,238,290	5,520,680,829	199,313,410	1,063,004,853
2006	1,898,089,730	5,423,113,514	237,708,940	1,033,517,130
2005 (a)	1,731,791,370	4,947,975,343	247,616,539	1,076,593,648
2004	1,681,250,730	4,803,573,514	256,771,579	1,116,398,170

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 2004 - 2006. For 2007 the percentage was 12.5%. This percentage was reduced to 6.25% for 2008 and was eliminated for 2009.
- (3) Public utility personal is assessed at 88% of actual as of 2004.
- (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		
\$ 90,762,040	\$ 103,138,682	\$ 2,216,644,050	\$ 6,177,087,282	35.88%	9.25
81,758,920	92,907,864	2,185,616,280	6,103,928,892	35.81%	9.25
74,865,310	85,074,216	2,167,654,080	6,064,470,702	35.74%	9.25
64,270,757	73,034,951	2,186,122,137	6,135,467,465	35.63%	9.25
62,534,232	71,061,627	2,176,266,945	6,110,297,950	35.62%	9.65
52,485,560	59,642,682	2,144,456,510	6,366,920,095	33.68%	9.65
66,890,030	76,011,398	2,198,441,730	6,659,697,080	33.01%	9.65
67,580,500	76,796,023	2,203,379,170	6,533,426,667	33.72%	9.65
72,847,700	82,781,477	2,052,255,609	6,107,350,468	33.60%	9.65
69,620,750	79,114,489	2,007,643,059	5,999,086,173	33.47%	9.65

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

	2013	2012	2011	2010
County Units:				
General Fund	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	1.80	1.80	1.80	1.80
Total	<u>9.25</u>	<u>9.25</u>	<u>9.25</u>	<u>9.25</u>
School Districts within the County:				
Chippewa Local	39.40	39.40	39.40	39.40
Dalton Local	50.10	50.10	50.10	43.60
Green Local	59.65	59.65	59.65	59.70
Orrville City	63.85	63.90	63.25	63.30
Wooster City	79.50	79.50	79.50	78.70
Overlapping School Districts :				
Norwayne Local	35.35	35.35	35.35	35.70
Northwestern Local	32.30	32.30	32.30	32.60
Rittman Exempted Village	63.35	63.35	63.35	63.20
Southeast Local	51.35	51.35	51.35	51.40
Triway Local	49.40	49.40	49.40	49.40
East Holmes Local	25.36	25.50	25.55	25.60
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	56.00	56.10	55.00	55.00
Tuslaw Local	66.00	66.00	65.50	65.50
West Holmes Local	34.75	35.48	35.70	35.75
Vocational School:				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.85	4.85	4.85	4.85
Corporations:				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	20.80	20.80	20.80	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	7.00	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	2.70	4.20	4.20

2009	2008	2007	2006	2005	2004
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	2.20
9.65	9.65	9.65	9.65	9.65	9.65
44.90	44.90	44.90	44.90	44.90	42.50
43.60	43.60	43.60	43.60	43.60	43.60
55.15	56.05	54.35	54.80	50.25	50.25
58.05	58.88	54.30	54.30	54.30	54.30
71.60	72.30	72.30	72.10	71.70	65.20
35.70	36.00	35.90	30.70	30.70	30.70
32.60	32.60	33.60	34.90	34.90	34.90
63.20	63.35	63.05	59.60	60.30	60.30
44.50	44.60	44.70	45.10	45.10	45.10
49.50	49.80	49.90	49.90	44.20	44.20
25.70	25.70	25.95	26.25	26.30	26.60
49.40	49.40	49.40	49.40	49.40	49.40
58.50	59.20	59.00	59.60	60.20	60.80
59.80	59.90	59.90	60.20	60.20	61.00
36.05	32.40	32.90	33.00	33.10	33.60
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	2.00	2.00	2.00	2.00
4.85	4.85	4.10	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
14.40	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	6.70	7.10	7.50
2.80	2.80	2.80	2.80	2.80	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

(continued)

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

	2013	2012	2011	2010
Townships:				
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	6.00	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	3.30
Green	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60
Paint	10.30	10.30	10.30	11.00
Plain	4.30	4.30	4.30	4.30
Salt Creek	5.80	5.80	5.80	3.30
Sugar Creek	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	6.90	6.90	6.90	6.90
Other Districts:				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	4.30	4.30	4.30	4.30
Wayne County Library	1.25	1.25	1.25	1.25
Central Fire District	3.00	3.00	3.00	3.00
Orrville Library	1.70	1.70	1.70	1.70
South Central Fire District	1.50	1.50	1.50	3.00
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2009	2008	2007	2006	2005	2004
4.40	4.40	4.40	4.40	4.40	4.40
8.70	8.70	8.70	8.70	8.70	8.70
7.20	7.20	7.20	7.20	7.20	7.20
8.20	8.20	8.20	8.20	8.20	8.20
5.50	5.50	5.50	5.50	5.00	5.00
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
4.60	4.60	4.60	4.60	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	5.80	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
6.90	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	1.25	1.00	1.00
3.00	3.00	2.50	2.50	2.50	2.50
0.75	0.75	2.25	0.75	0.75	0.75
1.50	0.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	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
2013	\$ 17,708,491	\$ 16,878,266	95.31%	\$ 378,935	\$ 17,257,201	97.45%	\$ 378,712	2.14%
2012	17,544,791	16,068,841	91.59%	349,507	16,418,348	93.58%	917,286	5.23%
2011	17,085,052	15,631,915	91.49%	375,193	16,007,108	93.69%	953,209	5.58%
2010	17,395,971	15,767,009	90.64%	400,641	16,167,650	92.94%	1,218,577	7.00%
2009	17,694,425	15,582,932	88.07%	445,140	16,028,072	90.58%	1,552,820	8.78%
2008	17,410,534	15,554,878	89.34%	380,643	15,935,521	91.53%	1,464,599	8.41%
2007	16,460,622	14,909,622	90.58%	369,451	15,279,073	92.82%	815,138	4.95%
2006	15,996,993	14,349,310	89.70%	279,585	14,628,895	91.45%	634,640	3.97%
2005	15,996,994	14,478,839	90.51%	357,878	14,836,717	92.75%	809,776	5.06%
2004	14,971,721	13,763,350	91.93%	388,488	14,151,838	94.52%	823,174	5.50%

Source: Wayne County Auditor

(1) Amounts include real estate and personal property taxes for 2004 - 2008.

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

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

Wayne County, Ohio
Principal Taxpayers
Real Estate and Tangible Personal Property Tax
December 31, 2013 and 2004

Taxpayer	Type of Entity	2013	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 20,400,920	0.92%
Luk USA, LLC	Manufacturer	6,503,790	0.29%
Insite Wooster LLC	Manufacturer	5,384,460	0.24%
Gerstenslager Company	Manufacturer	4,260,150	0.19%
Wayne Towne Enterprise, Ltd	Retail	3,675,950	0.17%
ARC STORROH001, LLC	Manufacturer	3,421,300	0.15%
Scot Industries	Manufacturer	3,305,250	0.15%
Sprenger Wayne Ltd	Retail	3,300,980	0.15%
JRB Holdings LLC	Manufacturer	3,253,310	0.15%
Wooster Associates	Retail	2,969,320	0.13%
Total Top Ten Principal Taxpayers		<u>\$ 56,475,430</u>	<u>2.54%</u>
Total County Assessed Valuation		<u>\$ 2,216,644,050</u>	
Taxpayer	Type of Entity	2004	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Luk Incorporated	Manufacturer	\$ 17,691,720	0.88%
Newell-Rubbermaid, Inc.	Manufacturer	15,407,110	0.77%
J. M. Smucker Company	Manufacturer	13,093,550	0.65%
Wooster Brush	Manufacturer	12,445,440	0.62%
Gerstenslager Company	Manufacturer	12,016,210	0.60%
Bosch Rexroth Corporation	Manufacturer	7,984,780	0.40%
Morton International	Manufacturer	6,404,060	0.32%
College of Wooster	Education	6,020,230	0.30%
Caraustar Paperboard	Manufacturer	5,692,590	0.28%
Frito Lay	Manufacturer	4,505,390	0.22%
Total Top Ten Principal Taxpayers		<u>\$ 101,261,080</u>	<u>5.03%</u>
Total County Assessed Valuation		<u>\$ 2,007,643,059</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
2013	\$ 1,289,300	\$ 770,054	59.73%
2012	1,291,580	764,988	59.23%
2011	2,164,111	1,130,930	52.26%
2010	1,188,985	1,073,080	90.25%
2009 (2)	1,162,235	1,055,253	90.80%
2008	279,040	213,881	76.65%
2007	275,678	130,279	47.26%
2006	291,982	200,342	68.61%
2005	282,151	217,073	76.94%
2004	191,135	172,452	90.23%

Source: Wayne County Auditor

- (1) Represents county-wide amounts collected by the County.
- (2) Muskingum Watershed started - assessed all parcels

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

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2013	\$ 810,110	\$ 562,488	\$ 247,622	\$ 12,000	\$ 35,613	5.20
2012	849,845	672,486	177,359	12,000	36,138	3.68
2011 (4)	802,327	909,441	(107,114)	1,565,000	85,474	(0.06)
2010	851,409	658,554	192,855	104,043	159,495	0.73
2009	664,113	509,998	154,115	31,400	175,187	0.75
2008	699,533	727,555	(28,022)	30,300	112,889	(0.20)
2007	657,314	874,806	(217,492)	28,700	115,487	(1.51)
2006	968,760	871,888	96,872	33,200	120,376	0.63
2005 (3)	1,601,380	296,283	1,305,097	1,869,000	101,620	0.66
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) 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
2013	\$ 6,688,987	\$ -	\$ 157,583	\$ -
2012	6,746,676	-	168,369	-
2011	7,383,343	-	179,155	-
2010	8,297,000	240,000	189,941	-
2009	8,908,000	284,000	200,727	-
2008	9,499,000	500,000	90,000	-
2007	10,067,500	-	95,000	-
2006	10,653,500	-	100,000	-
2005	11,227,000	-	-	-
2004	11,780,500	-	-	4,913

Source: Wayne County Auditor

Sewer Bonds & Loans Payable	Total Primary Government	Percentage of Personal Income	Per Capita
\$ 4,371,869	\$ 11,218,439	0.33	\$ 97.68
4,501,437	11,416,482	0.33	99.70
4,954,307	12,516,805	0.37	109.31
4,164,084	12,891,025	0.38	113.48
3,825,037	13,217,764	0.38	116.14
2,653,800	12,742,800	0.38	112.07
2,684,100	12,846,600	0.40	112.74
2,712,800	13,466,300	0.43	118.44
2,746,000	13,973,000	0.45	123.03
2,755,000	14,540,413	0.50	128.54

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>
2013	\$ 6,020,329	\$ 2,216,644,050	114,848	0.27%	\$ 52.42
2012	6,021,162	2,185,616,280	114,611	0.28%	52.54
2011	6,637,170	2,167,654,080	114,509	0.31%	57.96
2010	7,550,145	2,186,122,137	114,500	0.35%	65.94
2009	8,159,607	2,176,266,945	113,588	0.37%	71.84
2008	8,748,836	2,144,456,510	113,812	0.41%	76.87
2007	9,316,500	2,198,441,730	113,700	0.42%	81.94
2006	9,864,547	2,203,379,170	113,950	0.45%	86.57
2005	10,397,652	2,052,255,609	113,697	0.51%	91.45
2004	11,016,159	2,007,643,059	113,577	0.55%	96.99

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, 2013

	General Obligation Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
Direct:			
Wayne County	\$ 6,688,987	100.00%	\$ 6,688,987
Total direct	<u>6,688,987</u>		<u>6,688,987</u>
Overlapping:			
City of Wooster	3,773,301	100.00%	3,773,301
Village of Congress	0	100.00%	0
Village of Dalton	115,600	100.00%	115,600
Village of Mount Eaton	212,300	100.00%	212,300
Wooster City School District	11,030,000	100.00%	11,030,000
City of Norton	3,390,000	0.06%	2,034
City of Rittman	1,803,500	96.48%	1,740,017
Orrville City School District	15,385,000	100.00%	15,385,000
Dalton Local School District	15,348,000	100.00%	15,348,000
East Holmes Local School District	1,189,999	0.37%	4,403
Green Local School District	12,255,000	100.00%	12,255,000
Hillsdale Local School District	54,000	4.88%	2,635
Northwest Local School District	17,604,624	0.91%	160,202
Northwestern Local School District	3,739,685	94.63%	3,538,864
Norway Local School District	9,377,258	91.32%	8,563,312
Rittman Exempted Village School District	7,626,153	97.41%	7,428,636
Tuslaw Local School District	11,961,411	1.17%	139,949
West Holmes Local School District	9,170,000	2.10%	192,570
Wayne Public Library District	4,225,000	76.03%	3,212,268
Total overlapping	<u>128,260,831</u>		<u>83,104,091</u>
Total direct and overlapping debt	<u>\$ 134,949,818</u>		<u>\$ 89,793,078</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

	2013	2012	2011	2010
Assessed Valuation	\$ 2,216,644,050	\$ 2,185,616,280	\$ 2,167,654,080	\$ 2,186,122,137
Bonded Debt Limit (1)	53,916,101	53,140,407	52,691,352	53,153,053
Outstanding Debt:				
General Obligation Bonds	6,688,987	6,746,676	7,383,343	8,297,000
OPWC Loans	157,583	168,369	179,155	189,941
Revenue Bonds-Enterprise	802,000	814,000	826,000	837,000
Bonds and Loans	3,569,869	3,687,437	4,128,307	3,327,084
Total Outstanding Debt	11,218,439	11,416,482	12,516,805	12,651,025
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	-	-	-	5,580,000
OPWC Loans	157,583	168,369	179,155	189,941
Revenue Bonds-Enterprise	802,000	814,000	826,000	837,000
Bonds and Loans	3,569,869	3,687,437	4,128,307	3,327,084
Amount Available in Debt Service	668,658	725,514	746,173	746,855
Total Exemptions	5,198,110	5,395,320	5,879,635	10,680,880
Net Debt	6,020,329	6,021,162	6,637,170	1,970,145
Voted Debt Margin	47,895,772	47,119,245	46,054,182	51,182,908
Legal Debt Margin as a Percentage of the Debt Limit	88.83%	88.67%	87.40%	96.29%
Bonded Debt Limit (2)	22,166,441	21,856,163	21,676,541	21,861,221
Outstanding Debt:				
General Obligation Bonds	6,688,987	6,746,676	7,383,343	8,297,000
OPWC Loans	157,583	168,369	179,155	189,941
Revenue Bonds-Enterprise	802,000	814,000	826,000	837,000
Improvement (Revenue) Bonds-Enterprise	3,569,869	3,687,437	4,128,307	3,327,084
Total Outstanding Debt	11,218,439	11,416,482	12,516,805	12,651,025
Less Exemptions:				
General Obligation Bonds - Voted	-	-	-	5,580,000
OPWC Loans	157,583	168,369	179,155	189,941
Revenue Bonds-Enterprise	802,000	814,000	826,000	837,000
Improvement (Revenue) Bonds-Enterprise	3,569,869	3,687,437	4,128,307	3,327,084
Amount Available in Debt Service	668,658	725,514	746,173	746,855
Total Outstanding Debt	5,198,110	5,395,320	5,879,635	10,680,880
Amount of Debt Applicable to Debt Limit	6,020,329	6,021,162	6,637,170	1,970,145
Unvoted Debt Margin	\$ 16,146,112	\$ 15,835,001	\$ 15,039,371	\$ 19,891,076

- (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.

2009	2008	2007	2006	2005	2004
<u>\$ 2,176,266,945</u>	<u>\$ 2,144,456,510</u>	<u>\$ 2,198,441,730</u>	<u>\$ 2,203,379,170</u>	<u>\$ 2,052,255,609</u>	<u>\$ 2,007,643,059</u>
52,906,674	52,111,413	53,461,043	53,584,479	49,806,390	48,691,076
8,908,000	9,499,000	10,067,500	10,653,500	11,227,000	11,780,500
200,727	90,000	95,000	100,000	-	-
848,000	858,000	868,000	877,000	886,000	895,000
<u>2,977,037</u>	<u>1,795,800</u>	<u>1,816,100</u>	<u>1,835,800</u>	<u>1,860,000</u>	<u>1,860,000</u>
<u>12,933,764</u>	<u>12,242,800</u>	<u>12,846,600</u>	<u>13,466,300</u>	<u>13,973,000</u>	<u>14,535,500</u>
5,930,000	6,265,000	6,590,000	6,900,000	7,200,000	7,490,000
200,727	90,000	95,000	100,000	-	-
848,000	858,000	868,000	877,000	895,000	895,000
<u>2,977,037</u>	<u>1,795,800</u>	<u>1,816,100</u>	<u>1,835,800</u>	<u>1,860,000</u>	<u>1,860,000</u>
<u>748,393</u>	<u>750,164</u>	<u>751,000</u>	<u>788,953</u>	<u>829,348</u>	<u>764,341</u>
<u>10,704,157</u>	<u>9,758,964</u>	<u>10,120,100</u>	<u>10,501,753</u>	<u>10,784,348</u>	<u>11,009,341</u>
<u>2,229,607</u>	<u>2,483,836</u>	<u>2,726,500</u>	<u>2,964,547</u>	<u>3,188,652</u>	<u>3,526,159</u>
<u>50,677,067</u>	<u>49,627,577</u>	<u>50,734,543</u>	<u>50,619,932</u>	<u>46,617,738</u>	<u>45,164,917</u>
95.79%	95.23%	94.90%	94.47%	93.60%	92.76%
21,762,669	21,444,565	21,984,417	22,033,792	20,522,556	20,076,431
8,908,000	9,499,000	10,067,500	10,653,500	11,227,000	11,780,500
200,727	90,000	95,000	100,000	-	-
848,000	858,000	868,000	877,000	886,000	895,000
<u>2,977,037</u>	<u>1,795,800</u>	<u>1,816,100</u>	<u>1,835,800</u>	<u>1,860,000</u>	<u>1,860,000</u>
<u>12,933,764</u>	<u>12,242,800</u>	<u>12,846,600</u>	<u>13,466,300</u>	<u>13,973,000</u>	<u>14,535,500</u>
5,930,000	6,265,000	6,590,000	6,900,000	7,200,000	11,780,500
200,727	90,000	95,000	100,000	-	-
848,000	858,000	868,000	877,000	895,000	895,000
<u>2,977,037</u>	<u>1,795,800</u>	<u>1,816,100</u>	<u>1,835,800</u>	<u>1,860,000</u>	<u>1,860,000</u>
<u>748,393</u>	<u>750,164</u>	<u>751,000</u>	<u>788,953</u>	<u>829,348</u>	<u>-</u>
<u>10,704,157</u>	<u>9,758,964</u>	<u>10,120,100</u>	<u>10,501,753</u>	<u>10,784,348</u>	<u>14,535,500</u>
<u>2,229,607</u>	<u>2,483,836</u>	<u>2,726,500</u>	<u>2,964,547</u>	<u>3,188,652</u>	<u>-</u>
<u>\$ 19,533,062</u>	<u>\$ 18,960,729</u>	<u>\$ 19,257,917</u>	<u>\$ 19,069,245</u>	<u>\$ 17,333,904</u>	<u>\$ 20,076,431</u>

Wayne County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (000's)(2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2013	114,848	\$ 3,743,453	\$ 32,595	5.9%
2012	114,611	3,526,003	30,765	6.8%
2011	114,509	3,431,385	29,966	7.7%
2010	114,500	3,404,705	29,909	9.7%
2009	113,588	3,476,323	28,888	9.7%
2008	113,812	3,355,742	28,020	5.6%
2007	113,700	3,235,234	27,340	4.7%
2006	113,950	3,136,021	26,176	4.5%
2005	113,697	3,074,930	26,176	4.7%
2004	113,577	2,895,093	26,176	4.7%

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

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

Employer	Industry	2013 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	1,673	2.86%
Wooster Community Hospital	Hospitals	908	1.55%
Wayne County	Government	821	1.40%
Buehlers Food	Retail - grocery	775	1.33%
College of Wooster	Schools- Universities & College Academic	767	1.31%
Luk USA LLC	Automotive	750	1.28%
Gerstenslager Company	Automotive Stamping	580	0.99%
Wooster Brush	Paint Brushes and Rollers	500	0.85%
Wal-Mart Supercenter	Department Store	476	0.81%
Gerber's Poultry	Food Products (Wholesale)	411	0.70%
Total		<u>7,661</u>	<u>13.08%</u>
Total Employment within the County (2)		<u>58,489</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

	2013	2012	2011	2010
General Government				
Legislative and Executive				
Commissioners	19.50	19.00	19.00	19.50
Auditor	27.00	27.00	27.00	29.50
Treasurer	4.00	4.00	4.00	5.50
Prosecuting Attorney	29.25	25.50	24.50	25.00
Board of Elections	21.00	23.50	11.00	9.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	5.00	5.00	5.00	5.00
Data Processing	2.00	2.00	2.00	2.00
Judicial				
Common Pleas Court	20.75	21.75	21.25	22.00
Probate Court	4.00	4.25	4.00	4.00
Juvenile Court	18.50	17.00	20.50	20.50
Municipal Court	21.00	21.50	22.50	21.00
Clerk of Courts	32.50	32.75	32.75	34.25
Law Library	0.50	0.50	0.50	0.50
Public Safety				
Sheriff	77.75	73.75	67.00	66.50
Probation	2.50	2.50	2.00	2.50
Disaster Services	2.00	2.00	2.00	2.00
Coroner	2.00	2.00	2.00	2.00
Justice Center	18.25	17.25	20.00	21.75
Public Works				
Engineer	44.50	43.00	43.25	44.25
Building Department	4.50	4.50	4.50	5.50
Sewer District	3.00	3.00	4.00	5.00
Health	33.50	32.00	32.00	33.00
Human Services				
Care Center	64.50	70.50	76.00	73.00
DD	138.30	163.25	187.25	190.50
Jobs and Family Services	60.00	61.00	64.00	65.00
Children's Services	62.50	61.25	58.50	60.00
Child Support Enforcement Agency	22.25	23.00	22.50	28.50
Veteran Services	12.00	12.00	5.00	12.00
Total	<u>756.55</u>	<u>778.75</u>	<u>788.00</u>	<u>813.25</u>

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

Source: County departmental records.

2009	2008	2007	2006	2005	2004
21.00	22.00	35.50	54.00	49.00	43.50
29.50	30.00	30.00	29.50	28.50	28.50
5.50	5.50	5.50	6.00	6.00	6.00
25.50	30.50	29.00	34.00	31.00	36.00
8.50	10.50	8.50	9.00	9.00	9.00
4.25	4.50	5.00	5.00	5.00	5.00
5.00	6.00	6.00	6.00	6.00	6.00
2.00	2.00	1.00	1.00	1.00	1.00
20.50	20.00	13.00	15.00	15.00	13.00
4.00	4.00	3.00	3.00	3.00	4.00
20.50	20.50	21.00	20.00	20.00	19.00
22.00	25.50	23.00	21.00	21.00	21.00
32.75	34.50	38.50	38.00	35.00	34.00
0.50	0.00	1.00	1.00	1.00	1.00
77.50	85.50	97.00	100.00	92.00	93.50
3.50	4.00	3.00	3.00	3.00	3.00
3.00	3.00	3.00	3.00	3.00	2.00
2.00	2.00	1.00	1.00	1.00	2.00
22.25	26.00	33.50	40.00	44.00	42.00
46.00	50.00	50.00	54.50	55.25	48.75
5.00	8.00	7.00	7.00	9.00	9.00
5.50	5.50	5.00	5.00	5.00	5.00
0.00	0.00	0.00	0.00	0.00	0.00
77.25	79.00	98.00	95.00	101.00	106.00
203.75	213.50	193.50	193.50	194.00	194.00
73.00	68.00	68.00	68.00	69.00	70.00
64.00	65.00	63.00	60.00	59.50	58.50
30.50	30.50	30.00	29.00	30.50	31.00
11.00	11.50	9.00	9.50	9.00	11.50
<u>825.75</u>	<u>867.00</u>	<u>881.00</u>	<u>911.00</u>	<u>905.75</u>	<u>903.25</u>

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

	2013	2012	2011	2010
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	595	594	626	591
Number of meetings	56	53	55	53
Auditor				
Number of non-exempt conveyances	2,271	2,021	1,669	1,660
Number of exempt conveyances	1,909	1,709	1,521	1,460
Number of real estate transfers	4,180	3,730	3,190	3,120
Number of county parcels	58,953	59,041	59,000	59,009
Number of personal property returns	0	10	19	28
Number of checks issued	16,590	17,921	18,271	20,006
Treasurer				
Number of parcel billings	118,086	117,996	118,016	117,952
Return on portfolio	95.00	93.00	94.00	92.00
Prosecuting Attorney				
Number of cases - criminal - felony	691	776	416	520
Number of cases - criminal - municipal	1,991	1,983	1,773	1,710
Number of cases - traffic	1,022	905	854	1,986
Number of cases - civil	988	600	580	689
Number of township requests (2)	165	150	135	130
Board of Elections				
Number of registered voters	77,698	77,698	75,486	74,988
Number of voters last general election	61,356	30,678	34,121	36,567
Percentage of register voters that voted	79.00%	40.00%	45.00%	48.00%
Number Voting Machines	436	431	375	375
Recorder				
Number of deeds recorded	3,747	3,510	3,228	3,280
Number of mortgages recorded	4,466	4,380	3,539	3,416
Number of military discharges recorded	7	4	25	21
Buildings and Grounds				
Number of buildings	23	24	23	23
Square footage of buildings	690,720	690,720	686,880	686,880
Data Processing				
Number of users served	115	115	108	110
Central Purchasing				
Number of purchase orders issued	1,866	1,919	2,044	2,250
Judicial				
Common Pleas Court				
Number of civil cases filed	692	873	812	917
Number of criminal cases filed	405	445	416	531
Number of domestic cases filed	495	467	598	531
Probation				
Average daily case load	455	450	450	460
Domestic Relations				
Number of cases filed	495	467	598	531
Number of protective orders	75	59	83	88
Probate Court (1)				
Number of civil cases filed	1,469	1,517	1,447	1,559
Juvenile Court				
Number of adjudged delinquent cases filed	381	508	389	408

2009	2008	2007	2006	2005	2004
681	635	729	761	777	781
56	53	53	53	55	53
1,524	1,766	2,552	2,415	2,595	2,349
1,451	1,516	1,669	1,725	2,337	1,759
2,975	3,282	4,221	4,140	4,932	4,108
59,780	59,770	57,381	59,849	57,398	56,978
28	183	559	691	855	862
21,648	24,377	26,552	32,316	34,378	36,930
119,558	120,060	116,000	114,826	113,997	112,464
91.00	91.00	96.00	96.00	91.00	94.00
503	478	498	570	528	506
1,532	1,424	1,984	2,134	1,512	5,094
860	949	1,070	2,083	1,381	963
734	2,203	3,205	494	472	377
165	62	275	156	151	146
73,588	73,217	68,829	70,286	69,995	69,672
34,724	52,276	22,712	38,559	31,419	52,695
47.19%	72.20%	33.00%	47.24%	45.72%	75.63%
375	375	375	375	480	480
2,801	3,167	3,746	3,885	4,259	4,288
3,867	3,806	5,394	6,482	7,108	7,723
27	15	21	22	46	43
23	23	23	23	23	23
686,880	686,880	686,880	686,880	686,880	686,880
82	73	96	44	45	45
2,357	2,779	3,303	3,196	4,016	n/a
981	980	944	907	796	820
510	480	465	566	478	480
635	576	612	660	633	630
430	400	394	315	330	345
635	576	612	606	580	627
102	69	73	71	56	70
1,445	1,560	1,486	1,565	1,503	1,557
461	608	756	763	765	696

(continued)

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

	2013	2012	2011	2010
Probation				
Average daily case load	106.25	N/A	74.83	85.25
Rehabilitation Center				
Average daily center census	0	0	0	0
Clerk of Courts				
Number of civil cases filed	692	873	812	936
Number of criminal cases filed	405	445	416	531
Law Library				
Law Library Budget	\$ 213,000	\$ 213,280	\$ 213,280	\$ 182,282
Number of volumes in collection	8,185	8,135	8,112	8,088
Number of electronic subscriptions	6	5	5	5
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	112	117	111	110
Prisoners booked	3,126	2,990	2,938	3,018
Prisoners released	3,123	3,010	2,941	3,029
Out of County bed days used	0	0	0	0
Enforcement				
Number of incidents reported	10,479	10,167	8,624	8,251
Number of citations issued	1,465	1,544	610	431
Number of papers served	2,710	3,183	4,030	5,410
Number of telephone calls	48,117	46,914	45,433	20,767
Number of transport hours	3,258	2,210	2,026	1,696
Number of court security hours	4,287	4,294	4,132	4,311
Disaster Services				
Number of emergency responses	8	0	0	1
Coroner				
Number of cases investigated	92	70	76	71
Number of autopsies performed	12	5	12	8
Number of referrals	161	132	118	83
Public Works				
Engineer				
Miles of roads resurfaced	26	37	15	25
Number of bridges replaced/improved	6	6	5	6
Number of culverts built/replaced/improved	34	60	30	33
Building Department				
Number of permits issued	582	588	509	541
Number of inspections performed	4,232	3,897	3,762	3,905
Sewer District (4)				
Average daily sewage treated	374,706	412,367	427,000	300,550
Number of tap-ins	2	4	4	7
Number of customers	923	882	880	870

2009	2008	2007	2006	2005	2004
77.25	92.17	119.92	100.38	93.46	83.46
0	37	37	40	43	46
981	1,866	1,114	873	797	820
503	480	499	470	528	506
\$ 198,415	\$ 203,706	\$ 230,737	\$ 237,053	\$ 219,724	\$ 229,856
9,143	9,143	9,143	9,038	9,012	8,995
16	16	18	16	14	13
112	95	103	95	92	94
3,239	3,470	3,621	3,745	3,549	3,532
3,223	3,488	3,622	3,650	3,457	3,438
650	21	63	40	7	4
10,497	9,680	10,855	10,849	9,927	10,667
943	728	1,280	1,934	1,527	1,555
5,082	5,818	5,669	6,328	5,928	5,926
20,211	20,925	22,995	13,043	12,058	14,956
4,419	4,285	2,591	1,335	1,106	1,041
4,293	4,241	4,190	4,190	4,190	4,190
0	0	0	0	0	1
66	73	68	76	74	57
7	15	14	25	32	n/a
64	0	0	0	0	0
6	4	11	17	14	14
9	9	10	9	13	13
25	47	37	49	46	61
593	610	687	1,627	881	980
4,655	4,845	4,592	3,423	6,212	6,210
306,828	305,000	18,375	15,700	20,300	17,000
2	1	5	180	104	121
860	855	853	850	670	566

(continued)

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

	2013	2012	2011	2010
Health				
DD				
Number of students enrolled				
Early intervention program	72	70	70	86
Preschool	34	35	32	34
School age	66	66	72	75
Number employed at workshop	242	255	268	304
Average client count by service type				
N.A.W. Habilitation	110	114	116	129
N.A. W. Sheltered Employment	117	124	135	158
N.A. W. Enclave/Supported Employ.	6	6	6	6
Individual Work Placement	9	11	11	11
Human Services				
Jobs and Family Services				
Average client count - food stamps	12,683	12,784	13,077	12,185
Average client count - day care	382	415	5,436	4,585
Average client count - WIA	120	335	399	341
Average client count - heating assistance	38	69	135	280
Average client count - job placement	9,514	9,106	7,090	9,506
Children's Services				
Average client count - foster care	93	89	99	83
Average client count - adoption	20	15	23	20
Child Support Enforcement Agency				
Average number of active support orders	6,502	6,427	7,054	7,276
Percentage collected	75.90%	76.00%	74.50%	70.23%
Veteran Services				
Number of clients served	226	224	247	266
Amount of benefits paid to county residents	\$ 294,282	\$ 280,782	\$ 311,239	\$ 334,127
Conservation and Recreation				
Community and Economic Development (3)				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	0	1	0	0
Number of jobs created	0	3	0	0
Number of jobs retained	0	8	0	0

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

(2) Estimated

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

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

(4) 2008 - 2012 numbers are in gallons. 2003 - 2007 are in tons.

N/A - Information not readably available.

Source: County departmental records.

2009	2008	2007	2006	2005	2004
65	68	66	65	52	64
35	34	32	36	35	33
80	92	84	85	82	84
319	308	324	325	318	310
135	45	53	46	60	103
168	237	212	247	188	131
5	13	42	14	49	58
11	13	17	18	21	18
9,500	8,119	7,186	6,632	6,518	5,889
5,046	5,502	4,500	5,796	5,664	516
80	56	60	80	110	173
326	289	314	233	417	567
9,912	14,616	13,287	13,463	13,972	10,471
107	127	120	114	142	137
21	7	21	12	10	8
7,276	7,368	6,982	6,665	6,590	6,312
69.82%	72.01%	74.78%	74.45%	74.40%	73.75%
326	340	270	285	304	301
\$ 419,144	\$ 484,242	\$ 394,367	\$ 460,502	\$ 395,505	\$ 424,128
N/A	N/A	N/A	N/A	N/A	N/A
1	0	1	1	1	1
6	0	0	0	21	26
74	0	6	6	0	0

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

	2013	2012	2011	2010
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	2,950	2,392	2,392	2,392
Auditor				
Administrative office space	5,366	5,366	5,366	5,366
Treasurer				
Administrative office space	2,967	2,967	2,967	2,967
Prosecuting Attorney				
Administrative office space	5,960	5,960	5,960	5,960
Board of Elections				
Administrative office space	4,473	4,473	4,473	4,473
Voting Machines	375	375	375	375
Recorder				
Administrative office space	3,337	3,337	3,337	3,337
Buildings and Grounds				
Administrative office space	615	615	615	615
Data Processing				
Administrative office space	472	472	472	472
Central Purchasing				
Administrative office space	132	132	132	132
Risk Management				
Administrative office space	140	140	140	140
Judicial				
Common Pleas Court				
Number of court rooms	4	4	4	4
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	3	3	3	3
Municipal Court				
Number of court rooms	3	3	3	3
Clerk of Courts				
Administrative office space	7,220	7,220	7,220	7,220
Discipline & Rehabilitation Center				
Capacity	CLOSED	CLOSED	CLOSED	CLOSED
Domestic Relations				
Administrative office space	1,200	1,200	1,200	1,200
Law Library				
Administrative office space	2,491	2,491	2,491	2,491
Information Technology				
Administrative office space	787	787	787	787
Public Safety				
Sheriff				
Jail capacity	120	120	120	120
Number of patrol vehicles	30	28	29	29
Probation				
Administrative office space	2,825	2,825	2,825	2,825
Disaster Services				
Number of emergency response vehicles	2	2	2	1

2009	2008	2007	2006	2005	2004
2,392	2,392	2,392	2,392	2,392	2,392
5,366	5,366	5,366	5,366	5,366	5,366
2,967	2,967	2,967	2,967	2,967	2,967
5,960	5,960	5,960	5,960	5,960	5,960
4,473	4,473	4,473	4,473	4,473	4,473
375	375	375	375	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
CLOSED	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
35	36	36	36	36	35
2,825	2,825	2,825	2,825	2,825	2,825
2	2	2	2	2	2

(continued)

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

	2013	2012	2011	2010
Coroner				
Number of emergency response vehicles	1	1	1	1
Public Works				
Engineer				
Centerline miles of roads	499	499	499	499
Number of bridges	488	490	490	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	61	60
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	8	8	9	10
Number of pumping stations	12	12	11	11
Miles of sewer lines	23	23	23	23
Health				
DD				
Number and type of facilities	4	4	4	4
Number of busses	23	29	29	29
Human Services				
Jobs and Family Services				
Administrative office space	23,645	23,645	23,645	23,645
Number of vehicles	3	3	3	3
Children's Services				
Administrative office space	27,075	27,075	27,075	27,075
Number of vehicles	1	1	1	1
Child Support Enforcement Agency				
Administrative office space	2,981	RENTAL	RENTAL	RENTAL
Number of vehicles	1	2	2	2
Veteran Services				
Administrative office space	3,069	3,069	3,069	3,069
Number of vehicles	2	2	2	2

Source:

Auditor's Office
Maintenance Department
Environmental Services
Engineer Department

2009	2008	2007	2006	2005	2004
1	1	1	1	1	0
501	501	501	501	494	494
492	509	509	509	511	513
2,500	2,500	2,500	2,500	2,500	2,500
8,000	8,000	8,000	8,000	8,000	10,000
60	60	60	60	56	54
1,881	1,881	1,881	1,881	1,881	1,881
9	9	9	9	9	8
7	7	7	7	7	7
21	21	21	21	21	16
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	1	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, 2013

Auditor:
Jarra Underwood

Recorder:
Jane Carmichael

Treasurer:
Dawn Zerrer

Prosecutor:
Dan Lutz

Engineer:
Roger Terrill

Coroner:
Dr. Amy Jolliff

Probate Court:
Laticia Wiles

Clerk of Courts:
Tim Neal

Sheriff:
Travis Hutchinson

Common Pleas:
Mark Wiest
Corey Spitler

Board of Commissioners:
Jim Carmichael
Ann Obrecht
Scott Wiggam

County Court Judges:
Carol White Millhoan
Timothy Vansickle



Dave Yost • Auditor of State

WAYNE COUNTY
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WAYNE COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Loan/Loan Guarantee Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>(Passed through the Ohio Development Services Agency)</i>				
Community Development Block Grants/State's Program	BC-11-1CZ-1	14.228	\$ 112,447	\$ -
	BF-11-1CZ-1		90,739	
	BF-12-1CZ-1		203,768	
Community Development Block Grants/State's Program Loans	N/A			1,756
Total Community Development Block Grants/State's Program			406,954	1,756
Home Investment Partnerships Program	BC-11-1CZ-2	14.239	8,730	8,132
Total U.S. Department of Housing and Urban Development			415,684	9,888
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>(Direct Award)</i>				
Drug Court Discretionary Grant Program	2012-DC-BX-0031	16.585	42,858	
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Violence Against Women Formula Grants	2010-WF-VA2-8913a	16.588	8,510	
	2012-WF-VA2-8913		50,703	
Total Violence Against Women Formula Grants			59,213	
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	2009-JG-A0V-V6445	16.738	25,000	
	2012-JG-A01-6445		45,628	
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	2012-JG-LLE-5908	16.803	5,459	
Total JAG Program Cluster			76,087	
<i>(Passed through the Ohio Attorney General)</i>				
Crime Victim Assistance	2011VAGENE951	16.575	416	
	2013VAGENE254		58,976	
	2014VAGENE254		19,657	
	2013VACHAE515		12,970	
	2014VACHAE515		3,985	
Total Crime Victim Assistance			96,004	
Total U.S. Department of Justice			274,162	
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Homeland Security Grant Program	2010-SS-T0-0012	97.067	63,627	
	EMW-2011-SS-00070		2,326	
Total Homeland Security Grant Program			65,953	
Emergency Management Performance Grants	EMW-2011-EP-00003-S01	97.042	19,682	
	EMW-2012-EP-00004-S01		76,595	
	EMW-2013-EP-00060-S01		61,414	
Total Emergency Management Performance Grants			157,691	
Total U.S. Department of Homeland Security			223,644	
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster:				
Special Education_Grants to States	071191-6B-SF-13	84.027	18,819	
	071191-6B-SF-14		37,541	
Total Special Education_Grants to States			56,360	
Special Education_Preschool Grants	071191-PGS1-13	84.173	2,567	
Total Special Education Cluster			58,927	
Total U.S. Department of Education			58,927	

WAYNE COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Loan/Loan Guarantee Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>(Passed through the Ohio Department of Education)</i>				
National School Lunch Program	071191-LLP4-2013	10.555	11,697	
	071191-LLP4-2014		5,603	
Total National School Lunch Program			<u>17,300</u>	
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0131/G-1415-11-5444	10.561	468,721	
<i>(Direct Award)</i>				
Water and Waste Disposal Systems for Rural Communities	NA	10.760	16,000	
Rural Business Enterprise Grants	RBEG#1, Loan #12(T/A)	10.769	61,084	
Total U.S. Department of Agriculture			<u>563,105</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
Promoting Safe and Stable Families	G-1213-11-0133/G-1415-11-5446	93.556	154,671	
Temporary Assistance for Needy Families	G-1213-11-0131/G-1415-11-5444	93.558	1,724,301	
Child Support Enforcement	G-1213-11-0132/G-1415-11-5445	93.563	666,727	
Child Care and Development Block Grant	G-1213-11-0131/G-1415-11-5444	93.575	135,687	
Community-Based Child Abuse Prevention Grant	G-1213-11-0133/G-1415-11-5446	93.590	1,718	
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0133/G-1415-11-5446	93.645	74,043	
Foster Care_Title IV-E	G-1213-11-0133/G-1415-11-5446	93.658	1,241,490	
Adoption Assistance	G-1213-11-0133/G-1415-11-5446	93.659	431,304	
Chafee Foster Care Independence Program	G-1213-11-0133/G-1415-11-5446	93.674	20,521	
Children's Health Insurance Program	Not available	93.767	10,167	
Medical Assistance Program	G-1213-11-0131/G-1415-11-5444	93.778	508,095	
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program	N/A		55,504	
Total Medical Assistance Program			<u>563,599</u>	
Social Services Block Grant	MR-85	93.667	47,122	
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
Social Services Block Grant	G-1213-11-0131/G-1415-11-5444		456,341	
Total Social Services Block Grant			<u>503,463</u>	
Total U.S. Department of Health and Human Services			<u>5,527,691</u>	
U.S. DEPARTMENT OF TRANSPORTATION				
<i>(Passed through the Ohio Department of Public Safety)</i>				
State and Community Highway Safety	HVEO-2014-85-00-00-00416-00	20.600	5,489	
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction	83697	20.205	15,056	
	83700		342,711	
	83701		308,463	
	85059		7,571	
	85065		5,782	
	85068		15,965	

WAYNE COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures	Loan/Loan Guarantee Expenditures
	87526		285,719	
	91537		10,800	
	92742		105,508	
	94569		2,285	
Total Highway Planning and Construction			<u>1,099,860</u>	
<i>(Direct Award)</i>				
Airport Improvement Program	3-39-0093-1810	20.106	69,130	
	3-39-0093-1912		6,275	
	3-39-0093-2013		19,555	
Total Airport Improvement Program			<u>94,960</u>	
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	HM-HMP-0302-12-01-00	20.703	<u>8,582</u>	
Total U.S. Department of Transportation			<u>1,208,891</u>	
U.S. DEPARTMENT OF LABOR				
<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	2012-7285-1/2013-7285-1	17.258	188,007	
Workforce Investment Act Adult Program - Admin	2012-7285-1/2013-7285-1		6,632	
Workforce Investment Act Youth Activities	2012-7285-1/2013-7285-1	17.259	180,743	
Workforce Investment Act Youth Activities - Admin	2012-7285-1/2013-7285-1		11	
Workforce Investment Act Dislocated Worker Formula Grants	2012-7285-1/2013-7285-1	17.278	186,604	
Workforce Investment Act Dislocated Worker Formula Grants- Admin	2012-7285-1/2013-7285-1		<u>7,826</u>	
Total Workforce Investment Act Cluster			<u>561,997</u>	
Total U.S. Department of Labor			<u>561,997</u>	
TOTAL			<u>\$ 8,834,101</u>	<u>\$ 9,888</u>

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

WAYNE COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2013**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

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

Activity in the CDBG revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$249,670
Loans made	0
Loan principal repaid	25,172
Ending loans receivable balance as of December 31, 2013	\$224,498
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$92,859
Administrative costs expended during 2013	1,756
Grant/Waiver project expended during 2013	\$85,000

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2013, the County estimates \$0 to be uncollectible.

WAYNE COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2013
(Continued)**

NOTE E - FEDERAL HOUSING REVOLVING LOAN

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in February 2007 and again in January 2013 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2013, housing revolving loan funds amount to \$19,785.

NOTE F - MATCHING REQUIREMENTS

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

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

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County), as of and for the year ended December 31, 2013, 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, 2014. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States *Government Auditing Standards*. Other auditors audited the financial statements of the Nick Amster Sheltered Workshop, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. The financial statements of the Nick Amster Sheltered Workshop, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a 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. We consider finding 2013-001 described in the accompanying schedule of findings to be a material weakness.

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*.

County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

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.



Dave Yost
Auditor of State
Columbus, Ohio

June 26, 2014



Dave Yost • Auditor of State

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

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Wayne County's (the County's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Wayne County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Wayne County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

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 a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 Expenditures Schedule Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2013, 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, 2014, wherein we noted the financial statements of the Nick Amster Sheltered Workshop, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit to opine on the County's basic financial statements. The accompanying federal awards 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

June 26, 2014

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WAYNE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program: CFDA # 10.561 Child Support Enforcement: CFDA # 93.563 Medical Assistance Program: CFDA # 93.778 Workforce Investment Act Cluster: CFDA # 17.258, 17.259 & 17.278 Community Development Block Grant: CFDA # 14.228
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

WAYNE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013
(Continued)

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

FINDING NUMBER 2013-001

Material Weakness

Supervisory Review of Claims Listing

The County contracted with Aetna PPO to be its third party administrator for health insurance claims processing. The Aetna Service Organization Controls Report (SOC 1) lists user consideration controls, including:

- Controls should be established so that output reports are received by appropriate user personnel.

During self-insurance control testing, it was noted the County did not receive weekly or monthly claims listings from Aetna PPO. A claims listing was not received by the County until after the end of the calendar year, which does not allow for timely review of claims.

The County should ensure claims listings are received from the third party administrator on a timely basis. Furthermore, claims listings should be reviewed timely by the appropriate County personnel to ensure that only eligible employees and dependents are included.

Officials' Response: We agree with the statement that we did not receive a claim listing from Aetna for review of the 2013 claims until after the end of the year and that did not allow us to do timely testing of the 2013 claims. While Aetna had provided the reports in 2012, they did not provide these reports during 2013 as they had a change in systems and staff and had difficulty in producing the reports. This situation has been corrected and we now receive these reports weekly.

We have tested our claims for at least the past 15 years and in that time we have never encountered a claim that was paid for someone who was not eligible. We have also tested some 2014 claims and have not found any inappropriate claim payments. While this does not guarantee that there was not an error in 2013 we do not believe the likelihood of an error in claim payment to be great, and therefore do not believe that this lack of reporting results in a material misstatement of our Health Plan.

We do agree that this testing is important and have ensured that we can continue to do this testing. This was a limited and isolated incident.

Auditor of State Conclusion: AICPA's AT Section 801, *Reporting Controls at a Service Organization* (Statement on Standards for Attestation Engagements No. 16) describes complementary user controls that are assumed to be implemented by the user entity in order to achieve specific control objectives that cannot be achieved by the service organization alone. The above mentioned control was identified in the service organization's report over internal control and it was deemed to be critical that the user entity oversee their activity processed by the service organization on an ongoing basis.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None



Dave Yost • Auditor of State

WAYNE COUNTY FINANCIAL CONDITION

WAYNE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 5, 2014