

WAYNE COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2021

OHIO AUDITOR OF STATE
KEITH FABER



**WAYNE COUNTY
DECEMBER 31, 2021**

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WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>(Passed through the Ohio Development Services Agency)</i>				
Community Development Block Grants/State's Program	14.228	BF-19-1CZ-1		\$ 219,901
Total Community Development Block Grants/State's Program				<u>219,901</u>
Total U.S. Department of Housing and Urban Development				<u>219,901</u>
<u>U.S. DEPARTMENT OF TREASURY</u>				
<i>(Passed through the Office of Budget and Management)</i>				
COVID-19 Coronavirus Relief Fund	21.019	Not Available		3,090,034
Total U.S. Department of Treasury				<u>3,090,034</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-CE-CTF-2321		26,750
Violence Against Women Formula Grants	16.588	2020-WF-VA2-8927 2020-WF-VA2-8913		56,412 <u>59,430</u>
Total Violence Against Women Formula Grants				<u>115,842</u>
JAG Program: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JG-A01-6445		<u>42,596</u>
<i>(Passed through the Ohio Attorney General)</i>				
Crime Victim Assistance	16.575	2022-VOCA-134715493 2021-VOCA-133914702 2022-VOCA-134715453 2021-VOCA-133914718		17,156 18,003 5,884 <u>59,804</u>
Total Crime Victim Assistance				<u>100,847</u>
Total U.S. Department of Justice				<u>286,035</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005 EMC-2020-EP-00004 EMC-2021-EP-00002		6,478 23,781 <u>70,152</u>
Total Emergency Management Performance Grants				<u>100,411</u>
Hazard Mitigation Grant	97.039	FEMA-DR-4447.09R-OH		26,314
<i>(Passed through the Ohio Secretary of State)</i>				
2018 HAVA Election Security Grant	90.404	Not Available		<u>36,571</u>
Total U.S. Department of Homeland Security				<u>163,296</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster: Special Education_Grants to States	84.027A	071191-6B-SF-22 071191-6B-SF-21		12,896 <u>4,498</u>
Total Special Education_Grants to States and Special Education Cluster				<u>17,394</u>
COVID-19 -Education Stablization Fund- Governor's Emergency Education Relief (GEER)	84.425C	Not Available		<u>26,071</u>
Total U.S. Department of Education				<u>43,465</u>

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
<i>Supplemental Nutrition Assistance Program Cluster</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-6009/G2223-11-7006	36,013	385,780
Total Supplemental Nutrition Assistance Program Cluster			36,013	385,780
Total U.S. Department of Agriculture			36,013	385,780
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
COVID-19 - Provider Relief Fund	93.498	Not Available		166,701
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2021-11-6011/G2223-11-7008		109,538
<i>Temporary Assistance for Needy Families Cluster</i>				
Temporary Assistance for Needy Families	93.558	G-2021-11-6009/G2223-11-7006	1,133,549	2,652,996
Total Temporary Assistance for Needy Families Cluster			1,133,549	2,652,996
Child Support Enforcement	93.563	G-2021-11-6010/G2223-11-7007		738,852
<i>Child Care and Development Fund Cluster</i>				
Child Care and Development Block Grant	93.575	G-2021-11-6009/G2223-11-7006		147,761
Total Child Care and Development Fund Cluster				147,761
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-6011/G-2223-11-7008		75,525
Foster Care_Title IV-E	93.658	G-2021-11-6011/G-2223-11-7008		1,631,087
Adoption Assistance	93.659	G-2021-11-6011/G-2223-11-7008		1,197,878
John H Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-6011/G-2223-11-7008		11,772
COVID-19 - John H Chafee Foster Care Program for Successful Transition to Adulthood				82,351
Total John H Chafee Foster Care Program for Successful Transition to Adulthood				94,123
COVID-19 - Elder Abuse Prevention Interventions Programs	93.747	G2021-11-6009/G-2223-11-7006		972
Children's Health Insurance Program	93.767	G2021-11-6009/G-2223-11-7006		63,149
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	G2021-11-6009/G-2223-11-7006		958,907
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program		N/A		68,166
Total Medicaid Cluster				1,027,073
Social Services Block Grant	93.667	MR-85		65,701
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
Social Services Block Grant		G-2021-11-6009/G-2223-11-7006	583,816	937,048
Total Social Services Block Grant			583,816	1,002,749
Total U.S. Department of Health and Human Services			1,753,378	8,908,404

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
<i>(Passed through the Ohio Department of Public Safety)</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2022-WCSO-00052 STEP-2021-WCSO-00060		2,560 9,031
Total Highway Safety Cluster				<u>11,591</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2022-WCSO-00052 IDEP-2021-WCSO-00060		1,637 12,228
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>13,865</u>
National Priority Safety Programs	20.616	DDEP-2021-WCSO-00042		3,439
Total National Priority Safety Programs				<u>3,439</u>
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	97444 107966 113516 113876		36,051 7,029 98,280 4,400
Total Highway Planning and Construction Cluster				<u>145,760</u>
<i>(Direct Award)</i>				
Airport Improvement Program	20.106	3-39-0093-024-2019 3-39-0093-026-2021 3-39-0093-028-2021 3-39-0093-027-2021		926,365 105,821 59,000 23,000
COVID-19 - Airport Improvement Program				
Total Airport Improvement Program				<u>1,114,186</u>
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP		31,477
Total Interagency Hazardous Materials Public Sector Training and Planning Grants				<u>31,477</u>
Total U.S. Department of Transportation				<u>1,320,318</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>				
Employment Services Cluster				
Employment Service/Wagner-Peyser Funded Activities	17.207	ES-35363-20-55-A-39		17,745
Total Employment Services Cluster				<u>17,745</u>
Unemployment Insurance	17.225	UI-34515-20-60-A-39		17,868
Trade Adjustment Assistance	17.245	TA-32671-19-55-A-39		3,082
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	DW-35019-20-60-A-39		26,644
Workforce Investment Act Cluster:				
WIOA Adult Program	17.258	AA-34812-20-55-A-39		198,426
WIOA Youth Activities	17.259	AA-34812-20-55-A-39	125,805	125,805
WIOA Dislocated Worker Formula Grants	17.278	AA-34812-20-55-A-39		131,274
Total Workforce Investment Act Cluster			<u>125,805</u>	<u>455,505</u>
Total U.S. Department of Labor			<u>125,805</u>	<u>520,844</u>
TOTAL			<u>\$ 1,915,196</u>	<u>\$ 14,938,077</u>

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

WAYNE COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wayne County (the County's) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

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

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

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2021 is \$20,064 for the HOME Program and \$175,427 for the CDBG Program.

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.

OHIO AUDITOR OF STATE KEITH FABER



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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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2021, 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 28, 2022; wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to the Finding

Governmental Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in the accompanying corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2022

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wayne County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Wayne County's major federal programs for the year ended December 31, 2021. Wayne County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Wayne County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Wayne County (the County) as of and for the year ended December 31, 2021, 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 28, 2022; wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2022

WAYNE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control 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 weaknesses in internal control 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 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	AL # 93.659 Adoption Assistance AL # 93.667 Social Services Block Grant AL # 93.778 Medical Assistance Program AL #17.258/17.259/17.278 Workforce Innovation and Opportunity Grant Cluster AL #93.558 Temporary Assistance for Needy Families AL #21.019 Coronavirus Relief Fund
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

WAYNE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021
(Continued)

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

FINDING NUMBER 2021-001

Financial Reporting – Material Weakness

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16. Governmental Accounting Standards Board (GASB) Cod. 1100 paragraph .101 states a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

The compilation and presentation of the financial statements and related footnotes is the responsibility of management. This responsibility remains intact if management decides to outsource this function for efficiency purposes or any other reason. The following adjustments to the December 31, 2021 financial statements were identified during the audit:

- The County had a new major fund (State & Local Fiscal Recovery Fund) that was included in the Remaining Fund Information. As a result, Unearned Revenue and Cash were overstated by \$11,237,656 in the Remaining Fund Information opinion unit and understated by the same amount in the State & Local Fiscal Recovery Fund.
- Fines & Forfeitures for Other Governments was overstated by \$22,658,986 in the Remaining Fund Information and understated by the same amount in the Licenses, Permits & Fees for Other Governments.
- Fines & Forfeitures to Other Governments was overstated by \$22,020,032 in the Remaining Fund Information and understated by the same amount in the Licenses, Permits & Fees to Other Governments.

These adjustments/changes were made to the financial statements and the notes to the financial statements. Lack or failure of controls in place over financial reporting can result in errors that may go undetected and decreases the reliability of financial statements prepared at year end.

We recommend the County implement additional procedures to help provide assurance over the completeness and accuracy of information reported within the financial statements. Such procedures may include additional reviews of the financial statements including the notes to the financial statements by a member of management and an analytical comparison of the current year annual report to the prior year annual report for obvious errors or omissions.

Officials' Response: See Corrective Action Plan.



WAYNE COUNTY COMMISSIONERS

Ron Amstutz ★ Rebecca S. Foster ★ Sue A. Smail

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR 200.511(b) DECEMBER 31, 2021

Finding Number	Finding Summary	Status	Additional Information
2020-001	Material Weakness – Financial Reporting	Not Corrected	See Finding 2021-001





WAYNE COUNTY COMMISSIONERS

Ron Amstutz ★ Rebecca S. Foster ★ Sue A. Smail

CORRECTIVE ACTION PLAN **2 CFR § 200.511(c)** **December 31, 2021**

Finding Number:

2021-001

Planned Corrective Action:

In response to the Schedule of Findings, a corrective action plan will be instituted within my office to avoid these types of errors in the future. GAAP conversions in the future will be closely checked for material errors. Currently a member of management reviews the financial statements. We will add additional reports to compare the current year annual report to the previous year report. By doing so there will be added checks and balances to discover errors and omissions prior to the report being produced.

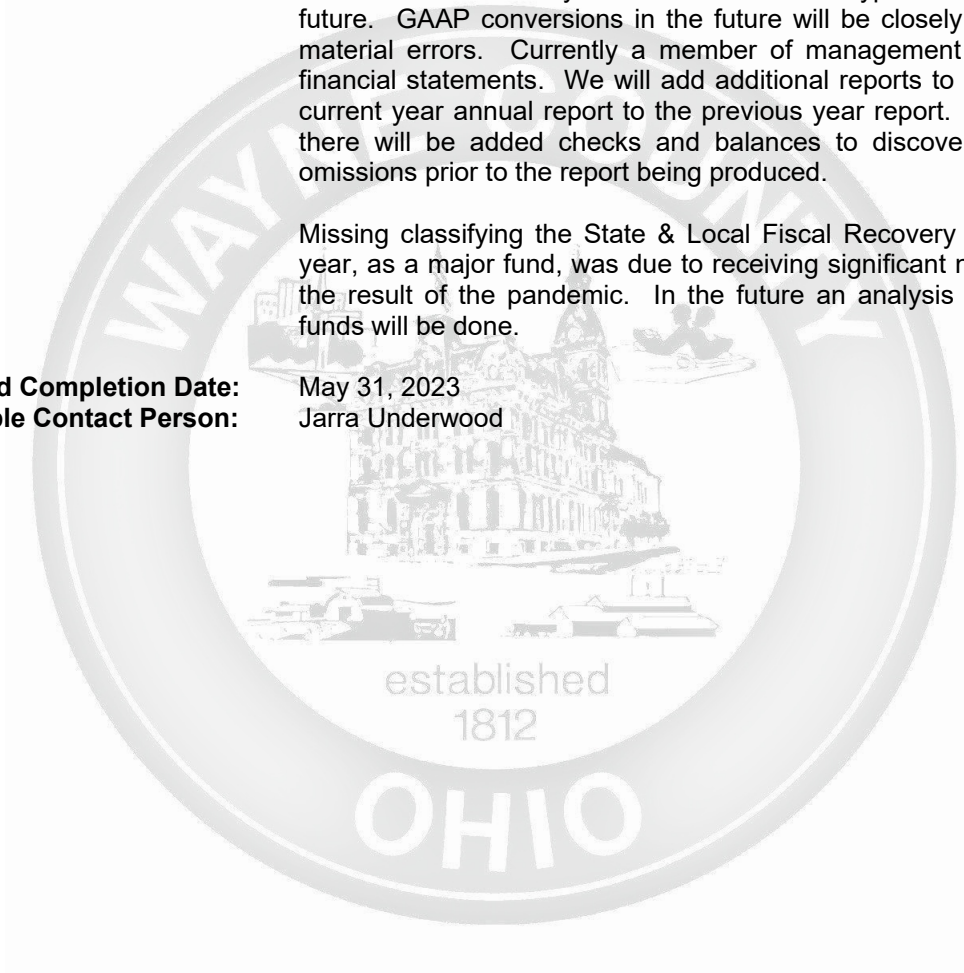
Missing classifying the State & Local Fiscal Recovery fund for this year, as a major fund, was due to receiving significant new funds as the result of the pandemic. In the future an analysis of the major funds will be done.

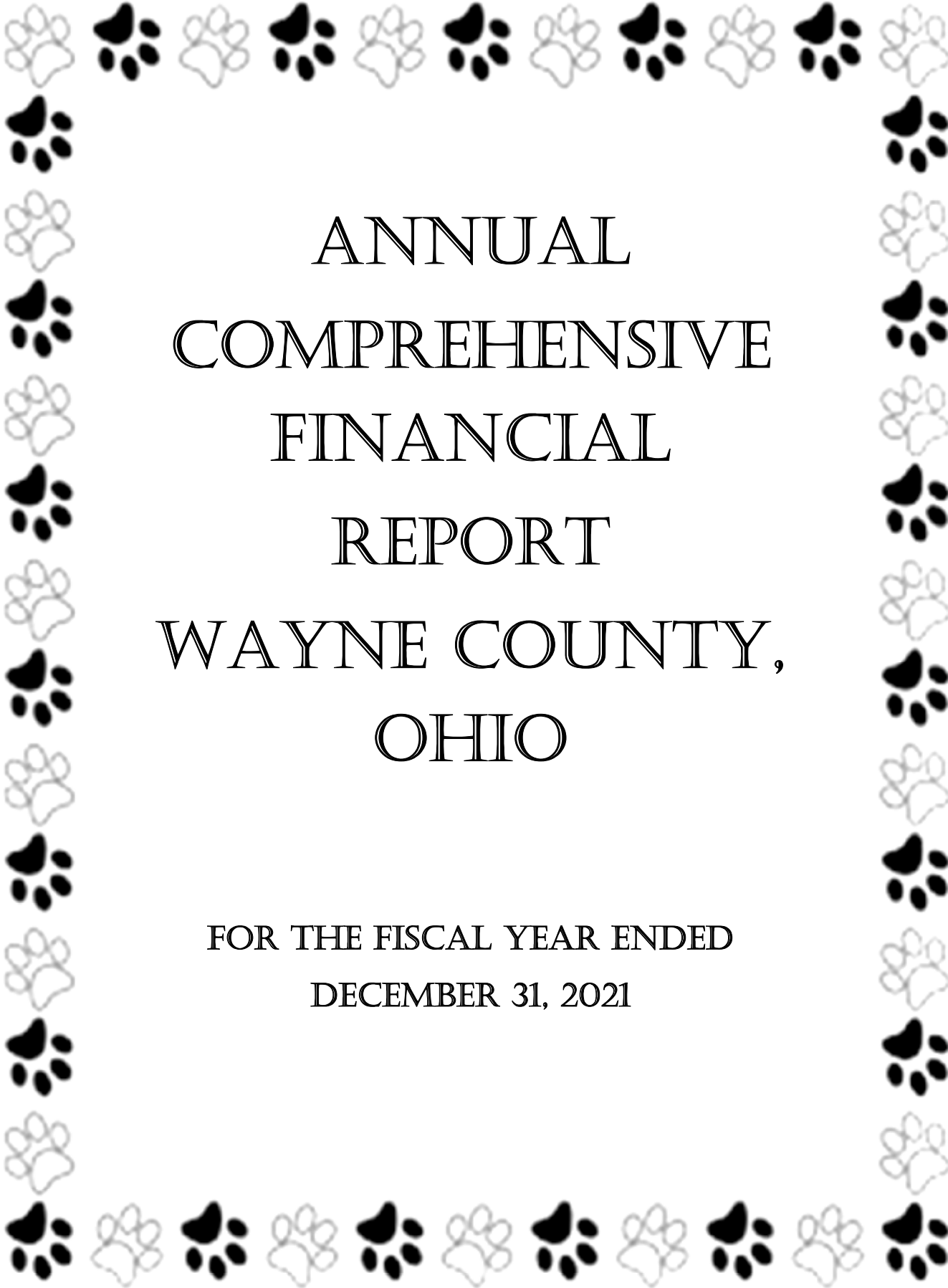
Anticipated Completion Date:

May 31, 2023

Responsible Contact Person:

Jarra Underwood





ANNUAL
COMPREHENSIVE
FINANCIAL
REPORT
WAYNE COUNTY,
OHIO

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021

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ANNUAL COMPREHENSIVE
FINANCIAL REPORT OF
WAYNE COUNTY, OHIO
FOR THE YEAR ENDED DECEMBER 31, 2021



PREPARED BY AUDITOR'S OFFICE
JARRA UNDERWOOD, AUDITOR
428 WEST LIBERTY STREET
WOOSTER, OHIO

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INTRODUCTION



Since opening in 2015 the Shelter has taken in over 4,000 dogs.



WELCOME TO:
WAYNE COUNTY
Dog Shelter
ADOPTION
CENTER

WayneDogShelter.org 330-345-1018

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Wayne County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021

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

June 28, 2022

To the Citizens of Wayne County
And to the Board of County Commissioners
Honorable Ron Amstutz, Commissioner
Honorable Becky Foster, Commissioner
Honorable Sue Smail, Commissioner

As Auditor of Wayne County, I am pleased to present the Wayne County Annual Comprehensive Financial Report for the fiscal year ending December 31, 2021. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities. The information contained in this report will assist Wayne County officials (“County”) in making management decisions and provide complete financial data to the County taxpayers, investors and all other interested parties, which can be used to compare Wayne County’s financial position, and results of its operations with those of other government entities.

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 my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that fairly presents 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 Wayne 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 report 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 could 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.

The County is also associated with the following organizations:

Joint Ventures without Equity Interest

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

Jointly Governed Organizations

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

Related Organizations

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

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

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

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

History and Profile of the County

In 1796 the State of Ohio organized the County of Wayne as a township, under the name Killbuck, after an Indian chief. In 1812, under an act of the legislature of the State of Ohio, the county was reorganized as a separate county. Wayne County was named for Revolutionary War Brigadier General Anthony Wayne. Today Wayne County is the 13th largest county in Ohio encompassing 555 square miles, and 24th largest in population with over 116,000 residents. The County includes sixteen townships, twelve villages and three cities. Of the three cities, Wooster is the County seat. Educational services are provided by eleven quality schools. The Wayne County Public Library and the Orrville Public Library serve the communities of the county.

Form of Government

The County has only those powers conferred upon it by Ohio statutes. 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 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 is elected to a four-year term and 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 annual comprehensive financial report; 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 un-voted 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 approximately 59,000 parcels of real property in the County every six years, with an interim update every third year. The last reappraisal was completed in

2020. The next triennial update will be completed in 2023. The auditor also prepares and maintains a comprehensive set of 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 by statute, 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; in addition, Wayne County Auditor Jarra Underwood also serves as a Wayne County Deputy Registrar.

The county treasurer is the custodian of county funds; her responsibilities include collecting all tax monies and applying payments to the appropriate tax accounts. The treasurer is also responsible for investing all idle county funds as prescribed by Ohio law. The treasurer is the distributing agent for expenditures authorized by the Boards upon the auditor's warrant. The county treasurer must make daily reports showing receipts, payments and balances to the county auditor, and the accounts must always balance with those of the county auditor.

In addition to these officials, the citizens of Wayne County also elect other county officials, each of whom is independent within the limits of state statutes affecting their office. These officials include the county coroner, county engineer, county prosecutor, clerk of courts, county recorder and the county sheriff. These officials are elected to four-year terms. There are three common pleas judges, and two municipal court judges, each elected to six-year terms.

LOCAL ECONOMY

Wayne County has a vibrant, international manufacturing community that has prospered. Companies like Cleveland Clinic, Gerstenslager, JLG, J.M. Smucker, Luk, Morton Salt, Pepsico, Purina and Wooster Brush have substantial operations within the County. These businesses are joined by other local manufacturing concerns creating a global business community in which the businesses thrive along with the personal lives of employees.

Wayne County companies continue to be at the forefront of many technological advances in diverse fields of agbioscience, specialty and precision metals, information technology, data centers and advanced energy-related manufacturing. Wayne County supports these industries by advocating for the investment in development and research and pursuing infrastructure investments that serve a diverse industry portfolio.

Wayne County maintains a delicate balance between industry, commercial retail and agriculture to preserve its rural character along with its ambiance. The County is fortunate to have a diversified economic base. Approximately 60 percent of real estate taxes are paid by agricultural/residential owners and 40 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, and they continually work to protect its unique flavor.

Wayne County offers a broad spectrum of skilled workforce whose ethic is grounded in the agricultural heritage of the county. A company's ability to find and maintain an abundant workforce is vital to the success of the organization. Workforce and labor development resources are delivered through a variety of providers in Wayne County.

Manufacturing is the top employment group in the county employing over 15,000 workers generating an annual payroll of \$1.23 billion. The total workforce Wayne County is 60,000.

Wayne County is strategically located between Cleveland and Columbus. It provides convenient access to interstate highways I-71, I-76 and I-77. This strategic location makes the County within a one-hour flight of half the U.S. population and accessible to 20 major U.S. markets via a one-day highway drive, with 30 other major areas reachable on the second day.

The Wayne County Airport provides services for business and private aircraft. Akron Canton Regional Airport is located within 25 miles of the County and the Cleveland Hopkins Airport 50 miles away.

CSX, Norfolk Southern, RJ Corman and Wheeling & Lake Erie railroads provide rail service to local industries with easy access for transporting products and supplies to and from Wayne County.

Three leading education and research institutions are located within the County: The College of Wooster, a branch of the University of Akron and a branch of the Ohio State University. These facilities bring exceptional higher education opportunities to citizens of the County.

Unemployment in Wayne County for 2021 was 2.5%, lower than the State average of 3.4% and lower than the national average of 3.9%.

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. Its agricultural history along with distinctive jewels such as the Ohio Agricultural Research and Development Center (OARDC), position the County to attract agro-bioscience companies. Agriculture remains the number one industry with nearly 270,000 acres of farm ground being actively used. Wayne County's 7800 farm parcels with rich soil and plentiful water supply continue to support a strong agricultural economy.

INITIATIVES

Wayne County micropolitan statistical area has consistently been recognized annually for its economic development efforts by both *Site Selection* magazine and Policom for being Top Micropolitan Areas ranking number three and number 14 in the U.S. by each in 2021.

Wayne County offers a competitive tax environment with low property, income and sales taxes compared to neighboring communities. In 2022 residential and agricultural expansion added \$70 million to the tax base in the County. The total commercial and industrial development exceeded \$83 million.

In 2021 the economy of Wayne County was in recovery due to COVID-19. The steep recovery after the drop showed the economy is resilient and has a strong foundation. Housing leading the way with home prices reaching records, building permits strong, which historically, has led to a robust industrial production over the next year. Conditions are excellent for a continued expansion in the County's economy.

The following companies started or completed projects in 2021:

Centerra
Certified Angus Beef
E-Pak
Hackney
McElroy Packaging
Sports Haven
Stahl
Wayne County STEAM Play lab
Wooster Brush

These projects represent more than 235 jobs created, and more than \$51M in total investments.

PLANS FOR 2022 AND BEYOND

The following companies plan for expansions or newly constructed projects:

Built-Rite Box and Crate
Campbell Oil
Liberty Beall
Samuel Brothers Realty

These projects will be wins for Wayne County in job creation, added payroll and investments to our economy.

Wayne County has a longstanding tradition of providing effective and efficient services for its residents. The County takes great pride in implementing innovative solutions to community issues and concerns, especially during times of increasing costs and reductions in federal and state funding. The County is constantly monitoring its revenue sources

in light of future projects. The general fund budget is managed conservatively in order to operate within its available revenue stream while maintaining the mandatory services it must provide, through prioritization of spending which reflects state and federal mandates and community need.

The continued support and commitment of the elected officials of Wayne County in the annual budget process, as well as prudent management of their annual spending, allows the County to operate within its revenue sources and yet maintain a sufficient cash reserve to enhance the financial stability and perseverance of the County. The County will continue to maintain a tradition of strong financial management and implement policies to continue best practices in service delivery to our residents.

The team of county elected officials devote considerable resources to ensure that life is good in Wayne County by balancing commerce, recreational and agricultural space through a forward-thinking comprehensive plan. This model our county government team has embraced proves to be a sustainable formula for prosperity and superior livability, one that makes Wayne County a model micropolitan area poised for economic growth for years to come.

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. The encumbrance of funds and auditing process ensure that financial information generated is both accurate and reliable. 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. 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 twentieth 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 2020 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain non-major 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 \$(1,179,156) in net position on December 31, 2021. This balance is the result of the accumulation of insufficient 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 custodial funds have total assets of \$243,674,608 on December 31, 2021. The most significant custodial 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.

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, 2021, 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 an annual comprehensive financial report. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

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

Use of the Report

The report is published to provide the county commissioners, 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. This report will be posted to the county auditor's website and 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 annual comprehensive financial report for the fiscal year ended December 31, 2020. This was the twenty fifth consecutive year that the County has achieved

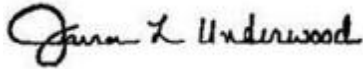
this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. This current report continues to conform to the Certificate of Achievement program requirements and is being submitted to GFOA.

Acknowledgments

This Annual Comprehensive Financial Report is the product of combined talents and efforts of numerous Wayne County individuals. The conservative financial leadership provided by the County's elected officials and the dedicated work and diligence of the collective finance and accounting personnel is reflected within this report. As elected officials, we are honored to accept responsibility as stewards of the public's finances and trust. We are grateful for the opportunity and strive to earn and keep the trust of the citizens of our County.

This report would not have been possible without the support and dedication of several employees of the County Auditor's Office, and County department heads. A special thanks to Keely Zemrock, chief deputy auditor, Wayne Economic Development Council 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.

Sincerely,

A handwritten signature in cursive script that reads "Jarra L. Underwood".

Jarra L. Underwood
Wayne County Auditor

Wayne County, Ohio
Elected Officials Roster
December 31, 2021

Board of Commissioners

Becky Foster
Sue Smail
Ron Amstutz

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
Michael Rickett

Engineer

Scott Miller

Probate Court

Latecia Wiles

Prosecutor

Daniel Lutz

Recorder

Jane Carmichael

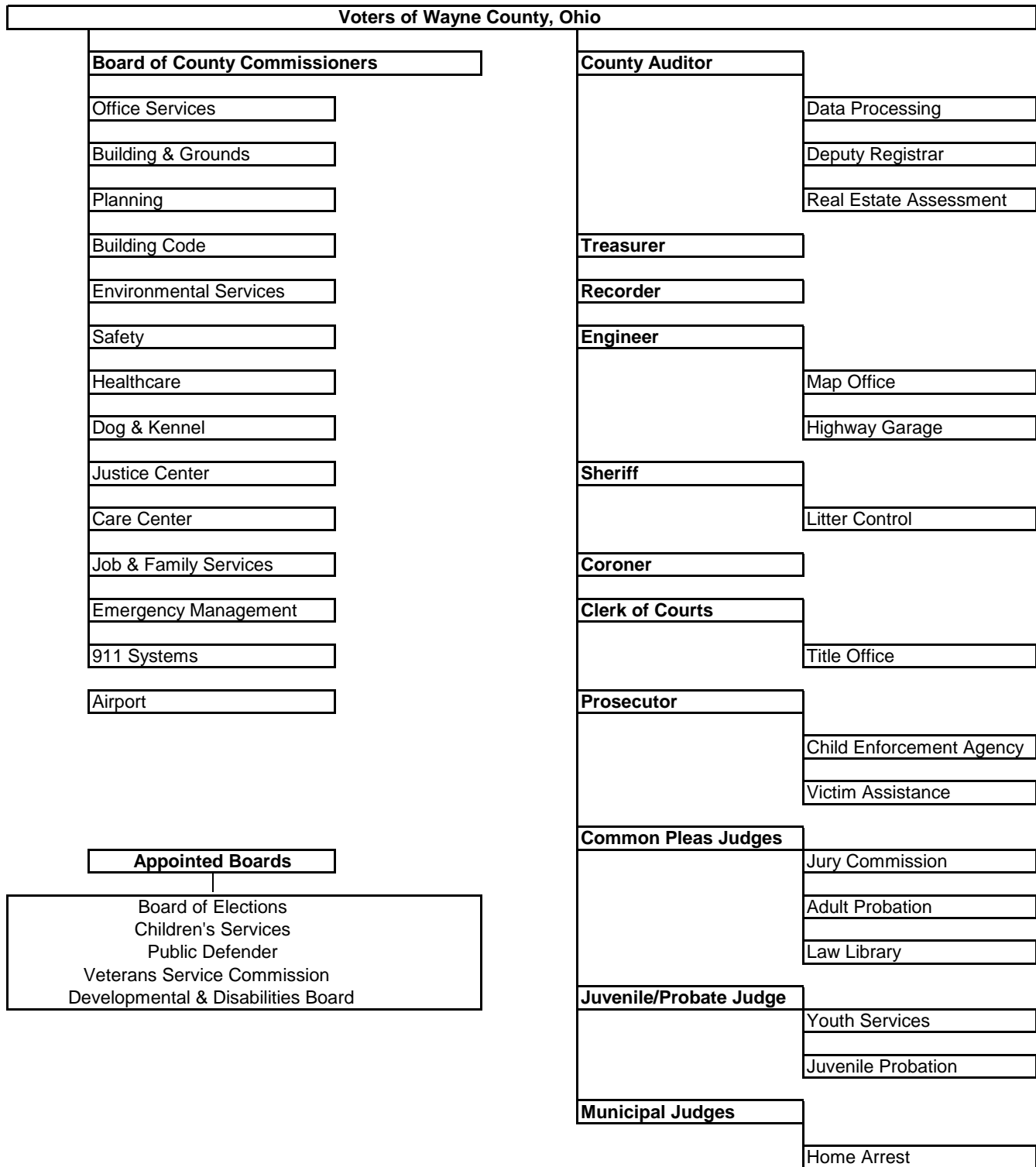
Sheriff

Travis Hutchinson

Treasurer

Melissa Koch

**WAYNE COUNTY, OHIO
ORGANIZATION CHART
DECEMBER 31, 2021**





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Wayne County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

FINANCIALS

The average number of intakes are approximately 650 dogs per year.



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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Wayne County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Wayne County, Ohio as of December 31, 2021, 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 Fund, County Board of Developmental Disabilities, Job and Family Services, Wayne County Care Center, Children Services, and State and Local Fiscal Recovery Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 3 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the identify accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated June 28, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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.



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2022

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

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, 2021. 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 2021 are as follows:

- The total net position of the County increased \$31,053,166. Net position of governmental activities increased \$25,680,783 over 2020 net position. Net position of business-type activities increased \$5,372,383 over 2020 net position.
- General revenues accounted for \$45,577,181 of the total governmental activities revenue. Program specific revenues accounted for \$41,457,094 of the total governmental activities revenue.
- Governmental activities capital assets decreased \$9,445,468. Business-type activities capital assets increased \$5,618,826.
- The County had \$55,434,579 in expenses related to governmental activities; \$41,457,094 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$45,577,181 were sufficient to provide for these programs.
- The General fund, the County's largest major fund, had revenues of \$32,211,662 in 2021, and expenditures of \$25,113,865 in 2021. See supplemental schedule – General Fund Cash Basis to GAAP Basis Reconciliation for more information on the General fund.
- The County Board of Developmental Disabilities (DD) Special Revenue fund, the County's second largest major fund, had revenues of \$14,293,339 in 2021. The expenditures totaled \$10,295,451 in 2021.
- In the General fund, the actual budget basis revenues came in \$3,314,190 higher than the final budget, and actual budget basis expenditures were \$3,809,409 lower than the amount in the final budget.
- OPERS approved several changes to the health care plan offered to retirees in an effort to decrease costs and increase the solvency of the health care plan. These changes significantly decreased the total OPEB liability for OPERS and resulted in the County reporting a net OPEB asset in 2021 (compared to reporting a net OPEB liability in prior years) causing a significant decrease in expenses.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

Using this Annual Comprehensive Financial Report (ACFR)

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

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position and the statement of activities answer the question, "How did we do financially during 2021?" 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, 2021

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, Wayne County Care Center, and State and Local Fiscal Recovery special revenue funds. The County's major proprietary funds are the Sanitary Sewer District and Wayne County Airport.

Governmental Funds

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

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

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

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

Proprietary Funds

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

Custodial Funds

Custodial funds are used to account for resources held for the benefit of parties outside the County. Custodial 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 custodial funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

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Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

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 2021 compared to 2020.

Table 1 - Net Position

	Governmental Activities			Business-Type Activities		
	2021	2020	Change	2021	2020	Change
Assets						
Current & Other Assets	\$ 118,996,957	\$ 100,239,185	\$ 18,757,772	\$ 2,390,330	\$ 2,916,637	\$ (526,307)
Net Pension/OPEB Asset	3,761,381	93,186	3,668,195	52,020	-	52,020
Capital Assets	67,646,985	77,092,453	(9,445,468)	22,730,041	17,111,215	5,618,826
<i>Total Assets</i>	<u>190,405,323</u>	<u>177,424,824</u>	<u>12,980,499</u>	<u>25,172,391</u>	<u>20,027,852</u>	<u>5,144,539</u>
Deferred Outflows of Resources						
Deferred Charges	29,609	59,219	(29,610)	-	-	-
Pension & OPEB	7,372,987	11,415,891	(4,042,904)	297,224	148,991	148,233
<i>Total Deferred Outflows of Resources</i>	<u>7,402,596</u>	<u>11,475,110</u>	<u>(4,072,514)</u>	<u>297,224</u>	<u>148,991</u>	<u>148,233</u>
Liabilities						
Current & Other Liabilities	19,912,719	8,480,136	11,432,583	278,867	135,393	143,474
Long-Term Liabilities:						
Due Within One Year	1,841,594	3,302,993	(1,461,399)	195,946	187,924	8,022
Due In More Than One Year:						
Net Pension Liability	30,987,880	41,085,270	(10,097,390)	431,579	402,044	29,535
Net OPEB Liability	-	27,832,473	(27,832,473)	-	281,136	(281,136)
Other Amounts	3,075,666	3,914,360	(838,694)	3,218,031	3,396,800	(178,769)
<i>Total Liabilities</i>	<u>55,817,859</u>	<u>84,615,232</u>	<u>(28,797,373)</u>	<u>4,124,423</u>	<u>4,403,297</u>	<u>(278,874)</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	23,529,358	23,369,567	159,791	-	-	-
Pension & OPEB	25,211,464	13,346,680	11,864,784	345,599	146,336	199,263
<i>Total Deferred Inflows of Resources</i>	<u>48,740,822</u>	<u>36,716,247</u>	<u>12,024,575</u>	<u>345,599</u>	<u>146,336</u>	<u>199,263</u>
Net Investment in Capital Assets	66,510,310	73,841,814	(7,331,504)	19,300,718	13,584,284	5,716,434
Restricted	52,504,259	42,757,708	10,901,657	-	-	-
Unrestricted	(25,765,331)	(49,031,067)	22,110,630	1,698,875	2,042,926	(344,051)
<i>Total Net Position</i>	<u>\$ 93,249,238</u>	<u>\$ 67,568,455</u>	<u>\$ 25,680,783</u>	<u>\$ 20,999,593</u>	<u>\$ 15,627,210</u>	<u>\$ 5,372,383</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2021 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. In a prior year, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revised accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting net OPEB asset and deferred outflows related to pension and OPEB.

Wayne County, Ohio
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Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability/asset to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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

Wayne County, Ohio
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In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability/asset and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net position. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, sewer mains and the airport. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

The County saw an increase in current and other assets during 2021, it was caused by an increase in cash due to the increase of governmental fund revenues from the American Rescue Plan Act and an increase in net OPEB asset. Capital Assets decreased in governmental activities as the airport taxiway project was completed and transferred to business-type activities. Current liabilities for governmental activities increased primarily due to increases in unearned revenue related to the American Rescue Plan Act and claims payable. Long-term liabilities decreased due to the change in net OPEB accruals previously discussed in the financial highlights.

Current and other assets decreased in business-type activities during 2021 primarily due to a decrease in the environmental services grant in the sanitary sewer fund. Capital assets increased in business-type activities as the airport taxiway project was completed and transferred from governmental activities. Long-term liabilities decreased due to the change in net OPEB accruals previously discussed in the financial highlights.

A portion of the County's government-wide net position represents resources that are subject to external restrictions on how they may be used. The deficit of unrestricted net position in government-wide activities may be used to meet the government's ongoing obligations to citizens and creditors.

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Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021

In order to further understand what makes up the changes in net position for the current year, the following Table 2 gives readers further details regarding the results of activities for 2021 and 2020:

Table 2 - Change in Net Position

	Governmental Activities			Business-Type Activities		
	2021	2020	Change	2021	2020	Change
Revenues						
<i>Program Revenues</i>						
Charges for Services and Sales	\$ 13,338,445	\$ 12,205,076	\$ 1,133,369	\$ 1,514,710	\$ 1,170,089	\$ 344,621
Operating Grants, Contributions & Interest	26,358,089	29,951,682	(3,593,593)	124,804	288,300	(163,496)
Capital Grants, Contributions & Interest	1,760,560	5,002,368	(3,241,808)	-	-	-
<i>Total Program Revenues</i>	<u>41,457,094</u>	<u>47,159,126</u>	<u>(5,702,032)</u>	<u>1,639,514</u>	<u>1,458,389</u>	<u>181,125</u>
General Revenues						
Property Taxes	22,720,009	22,906,368	(186,359)	-	-	-
Sales Tax	15,781,767	13,968,910	1,812,857	-	-	-
Grants and Entitlements	5,258,288	3,874,597	1,383,691	-	-	-
Investment Earnings	(372,849)	1,807,772	(2,180,621)	13,344	15,333	(1,989)
Miscellaneous	2,189,966	2,586,814	(396,848)	89,456	100,654	(11,198)
<i>Total General Revenues</i>	<u>45,577,181</u>	<u>45,144,461</u>	<u>432,720</u>	<u>102,800</u>	<u>115,987</u>	<u>(13,187)</u>
<i>Total Revenues</i>	<u>87,034,275</u>	<u>92,303,587</u>	<u>(5,269,312)</u>	<u>1,742,314</u>	<u>1,574,376</u>	<u>167,938</u>
Program Expenses						
General Government	-	-	-	-	-	-
Legislative and Executive	7,953,331	12,073,928	(4,120,597)	-	-	-
Judicial	4,729,533	7,716,243	(2,986,710)	-	-	-
Public Safety	5,697,989	12,603,539	(6,905,550)	-	-	-
Public Works	9,588,498	13,643,601	(4,055,103)	-	-	-
Health	3,491,899	4,912,079	(1,420,180)	-	-	-
Human Services	22,979,215	32,637,939	(9,658,724)	-	-	-
Economic Development Assistance	889,912	1,173,668	(283,756)	-	-	-
Interest and Fiscal Charges	104,202	136,822	(32,620)	-	-	-
Sanitary Sewer District	-	-	-	1,423,559	1,404,627	18,932
Wayne County Airport	-	-	-	865,285	727,630	137,655
<i>Total Expenses</i>	<u>55,434,579</u>	<u>84,897,819</u>	<u>(29,463,240)</u>	<u>2,288,844</u>	<u>2,132,257</u>	<u>156,587</u>
Net Transfers	<u>(5,918,913)</u>	<u>(612,700)</u>	<u>(5,306,213)</u>	<u>5,918,913</u>	<u>612,700</u>	<u>5,306,213</u>
<i>Change in Net Position</i>	25,680,783	6,793,068	18,887,715	5,372,383	54,819	5,317,564
<i>Net Position Beginning of Year</i>	<u>67,568,455</u>	<u>60,775,387</u>	<u>6,793,068</u>	<u>15,627,210</u>	<u>15,572,391</u>	<u>54,819</u>
<i>Net Position End of Year</i>	<u>\$ 93,249,238</u>	<u>\$ 67,568,455</u>	<u>\$ 25,680,783</u>	<u>\$ 20,999,593</u>	<u>\$ 15,627,210</u>	<u>\$ 5,372,383</u>

The County's overall net position increased from the prior year. The reasons for this overall decrease are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities

Governmental net position reported an overall increase in 2021. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall increase in net position.

Wayne County, Ohio
Management's Discussion and Analysis
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Revenues decreased in 2021 as program revenues for governmental activities decreased, which was primarily caused by a reduction in both CARES Act funding and grants related to the airport taxiway capital project, offset by an increase in general revenue primarily due to increased sales tax, local government and casino tax distributions. In addition, general revenues decreased from reduced investment earnings on investments, which was caused by the County's fair market value adjustment from poor market conditions as compared to prior year. Transfers increased in 2021 due to the capital asset transfer between governmental and business-type activities, as previously discussed. Program expenses also decreased in 2021. See financial highlights for explanation of significant decrease in expenses related to OPERS accruals.

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.

Table 3 below provides a summary of the County's fund balance for 2021 compared to 2020.

Table 3 - Change in Fund Balance

	Fund Balance 12/31/2021	Fund Balance 12/31/2020	Increase (Decrease)
General	\$ 14,913,604	\$ 14,759,063	\$ 154,541
Motor Vehicle and Gas Tax	2,818,089	2,274,511	543,578
County Board of DD	13,903,115	9,906,247	3,996,868
Job and Family Services	1,388,220	1,454,455	(66,235)
Wayne County Care Center	4,866,205	5,228,808	(362,603)
Children Services Board	8,335,236	7,564,462	770,774
State and Local Fiscal Recovery	-	-	-
Other Governmental	18,687,793	16,862,779	1,825,014
<i>Total</i>	<u>\$ 64,912,262</u>	<u>\$ 58,050,325</u>	<u>\$ 6,861,937</u>

There were no significant events that impacted the change in fund balance for the General fund and Job and Family Services fund.

The Motor Vehicle and Gas Tax fund reported an increase in fund balance as compared to 2020. 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 Wayne County Care Center had a decrease in fund balance, while the County Board of DD fund reported an increase in fund balance as compared to 2020. Changes to these fund balances fluctuate due to state and federal funding and the timing of property tax collections.

Wayne County, Ohio
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The Children Services Board fund reported an increase in fund balance as compared to 2020 as grants exceeded reported costs due to the timing of services provided.

In the State and Local Fiscal Recovery fund, the County received over \$11 million in federal American Rescue Plan Act funding during the year. The County will be spending this money in 2022.

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 were amended several times throughout the year. The final budgeted revenues as compared to the original budgeted amount increased slightly during the year. Actual revenues exceeded final budgeted amounts, with the largest excess reported within taxes.

The final budget for expenditures exceeded final costs. 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.

The sewer fund did not report any significant changes. The airport fund reported a \$5.5 million increase, primarily from the transfer of capital assets (airport taxiway improvements) that were previously capitalized within governmental activities.

Capital Assets and Debt Administration

Capital Assets

During 2021, the County completed its airport taxiway project and the asset was transferred from governmental activities to business-type activities upon completion. There were no other significant capital asset additions during 2021. The only other impactful item to capital assets was annual depreciation. See Note 10 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

Debt Administration

In 2021, the County issued a \$1.5 million building improvement note to retire the 2020 building improvement note. See Note 11 and 12 to the basic financial statements for more detail on the long term debt of governmental and business-type activities.

Wayne County, Ohio
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For the Year Ended December 31, 2021

Current Issues

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates fluctuates with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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.

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Wayne County, Ohio
Statement of Net Position
December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 79,360,799	\$ 1,577,841	\$ 80,938,640
Cash and Investments:			
In Segregated Accounts	105,602	-	105,602
With Fiscal Agents	15,513	-	15,513
Receivables:			
Property and Other Local Taxes	26,048,568	-	26,048,568
Accounts	262,254	84,321	346,575
Sales Taxes	3,851,196	-	3,851,196
Due from Other Governments	8,618,409	369,070	8,987,479
Internal Balances	(3,652)	3,652	-
Materials and Supplies Inventory	243,557	-	243,557
Special Assessments Receivable	-	355,446	355,446
Loans Receivable	321,133	-	321,133
Prepaid Items	173,578	-	173,578
Net OPEB Asset	3,761,381	52,020	3,813,401
Non-Depreciable Capital Assets	3,977,166	2,143,912	6,121,078
Depreciable Capital Assets, Net	63,669,819	20,586,129	84,255,948
<i>Total Assets</i>	<u>190,405,323</u>	<u>25,172,391</u>	<u>215,577,714</u>
Deferred Outflows of Resources			
Deferred Charges on Refunding	29,609	-	29,609
Pension	5,155,195	190,779	5,345,974
OPEB	2,217,792	106,445	2,324,237
<i>Total Deferred Outflows of Resources</i>	<u>7,402,596</u>	<u>297,224</u>	<u>7,699,820</u>
Liabilities			
Accounts Payable	1,688,996	77,119	1,766,115
Contracts Payable	738,046	110,912	848,958
Accrued Wages and Benefits	1,179,841	14,305	1,194,146
Matured Compensated Absences Payable	1,444	-	1,444
Accrued Interest Payable	7,217	51,934	59,151
Payroll Withholdings Payable	663,683	-	663,683
Due to Other Governments	741,149	24,597	765,746
Claims Payable	1,466,631	-	1,466,631
Unearned Revenue	11,875,807	-	11,875,807
Deposits Held and Due to Other	49,905	-	49,905
Notes Payable	1,500,000	-	1,500,000
Long-Term Liabilities:			
Due Within One Year	1,841,594	195,946	2,037,540
Due In More Than One Year:			
Net Pension Liability	30,987,880	431,579	31,419,459
Other Amounts Due in More Than One Year	3,075,666	3,218,031	6,293,697
<i>Total Liabilities</i>	<u>55,817,859</u>	<u>4,124,423</u>	<u>59,942,282</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	23,529,358	-	23,529,358
Pension	13,847,128	186,401	14,033,529
OPEB	11,364,336	159,198	11,523,534
<i>Total Deferred Inflows of Resources</i>	<u>48,740,822</u>	<u>345,599</u>	<u>49,086,421</u>
Net Position			
Net Investment in Capital Assets	66,510,310	19,300,718	85,811,028
Restricted for:			
Capital Projects	7,489,594	-	7,489,594
Debt Service	28,562	-	28,562
Public Works Projects	4,926,400	-	4,926,400
Human Services Programs	32,283,048	-	32,283,048
Community Development Projects	528,699	-	528,699
Legislative and Executive	1,991,548	-	1,991,548
Judicial	871,088	-	871,088
Public Safety	2,422,901	-	2,422,901
Other Purposes	1,962,419	-	1,962,419
Unrestricted	(25,765,331)	1,698,875	(24,066,456)
<i>Total Net Position</i>	<u>\$ 93,249,238</u>	<u>\$ 20,999,593</u>	<u>\$ 114,248,831</u>

See accompanying notes and accountant's compilation report.

Wayne County, Ohio
Statement of Activities
For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	
Governmental Activities				
General Government				
Legislative and Executive	\$ 7,953,331	\$ 5,664,301	\$ 52,040	\$ -
Judicial Systems	4,729,533	1,432,628	157,447	-
Public Safety	5,697,989	1,584,520	1,018,225	-
Public Works	9,588,498	227,365	7,805,531	1,760,560
Health	3,491,899	333,292	200,508	-
Human Services	22,979,215	4,096,339	17,116,849	-
Economic Development and Assistance	889,912	-	7,489	-
Debt Service:				
Interest and Fiscal Charges	104,202	-	-	-
<i>Total Governmental Activities</i>	<u>55,434,579</u>	<u>13,338,445</u>	<u>26,358,089</u>	<u>1,760,560</u>
Business-Type Activities				
Sewer District	1,423,559	1,068,314	42,804	-
Wayne County Airport	865,285	446,396	82,000	-
<i>Total Business-Type Activities</i>	<u>2,288,844</u>	<u>1,514,710</u>	<u>124,804</u>	<u>-</u>
<i>Total</i>	<u>\$ 57,723,423</u>	<u>\$ 14,853,155</u>	<u>\$ 26,482,893</u>	<u>\$ 1,760,560</u>

General Revenues

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

Total General Revenues

Net Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

Net (Expense) Revenue and Changes in Net Position Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (2,236,990)	\$ -	\$ (2,236,990)
(3,139,458)	-	(3,139,458)
(3,095,244)	-	(3,095,244)
204,958	-	204,958
(2,958,099)	-	(2,958,099)
(1,766,027)	-	(1,766,027)
(882,423)	-	(882,423)
<u>(104,202)</u>	<u>-</u>	<u>(104,202)</u>
<u>(13,977,485)</u>	<u>-</u>	<u>(13,977,485)</u>
-	(312,441)	(312,441)
<u>-</u>	<u>(336,889)</u>	<u>(336,889)</u>
-	(649,330)	(649,330)
<u>(13,977,485)</u>	<u>(649,330)</u>	<u>(14,626,815)</u>
5,868,623	-	5,868,623
11,010,600	-	11,010,600
4,155,658	-	4,155,658
1,685,128	-	1,685,128
15,781,767	-	15,781,767
5,258,288	-	5,258,288
(372,849)	13,344	(359,505)
2,189,966	89,456	2,279,422
<u>45,577,181</u>	<u>102,800</u>	<u>45,679,981</u>
<u>(5,918,913)</u>	<u>5,918,913</u>	<u>-</u>
25,680,783	5,372,383	31,053,166
<u>67,568,455</u>	<u>15,627,210</u>	<u>83,195,665</u>
<u>\$ 93,249,238</u>	<u>\$ 20,999,593</u>	<u>\$ 114,248,831</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Balance Sheet

Governmental Funds

December 31, 2021

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Assets				
Equity in Pooled Cash and Investments	\$ 13,229,288	\$ 1,932,942	\$ 14,127,180	\$ 1,813,512
Cash and Investments:				
In Segregated Accounts	83,342	-	-	-
With Fiscal Agents	-	-	15,513	-
Receivables:				
Taxes	6,533,143	-	12,815,011	-
Accounts	51,617	8,905	2,662	-
Sales Tax	3,747,435	103,761	-	-
Due from Other Funds	13,578	-	13,992	-
Due from Other Governments	2,172,848	3,468,711	1,454,376	20,887
Materials and Supplies Inventory	77,890	78,280	19,034	9,038
Loans Receivable	-	-	-	-
Prepaid Items	98,911	-	15,142	1,208
<i>Total Assets</i>	<u>\$ 26,008,052</u>	<u>\$ 5,592,599</u>	<u>\$ 28,462,910</u>	<u>\$ 1,844,645</u>
Liabilities				
Accounts Payable	\$ 394,580	\$ 288,194	\$ 20,798	\$ 319,039
Contracts Payable	-	48,423	-	-
Accrued Wages	504,997	85,905	133,794	83,242
Matured Compensated Absences Payable	-	-	-	-
Payroll Withholdings Payable	663,683	-	-	-
Due to Other Governments	315,993	40,340	178,894	38,498
Due to Other Funds	-	-	24,551	15,646
Deposits Held and Due to Other	49,905	-	-	-
Unearned Revenue	-	-	-	-
Notes Payable	-	-	-	-
<i>Total Liabilities</i>	<u>1,929,158</u>	<u>462,862</u>	<u>358,037</u>	<u>456,425</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	5,889,046	-	11,589,420	-
Unavailable Revenue	3,276,244	2,311,648	2,612,338	-
<i>Total Deferred Inflows of Resources</i>	<u>9,165,290</u>	<u>2,311,648</u>	<u>14,201,758</u>	<u>-</u>
Fund Balances				
Nonspendable	362,543	78,280	34,176	10,246
Restricted	-	2,739,809	13,868,939	1,377,974
Committed	2,001,067	-	-	-
Assigned	7,296,207	-	-	-
Unassigned	5,253,787	-	-	-
<i>Total Fund Balance</i>	<u>14,913,604</u>	<u>2,818,089</u>	<u>13,903,115</u>	<u>1,388,220</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 26,008,052</u>	<u>\$ 5,592,599</u>	<u>\$ 28,462,910</u>	<u>\$ 1,844,645</u>

See accompanying notes and accountant's compilation report.

Wayne County Care Center	Children Services Board	State and Local Fiscal Recovery	Other Governmental Funds	Total Governmental Funds
\$ 4,957,141	\$ 8,514,527	\$ 11,237,656	\$ 20,591,704	\$ 76,403,950
-	18,492	-	3,768	105,602
-	-	-	-	15,513
1,929,011	4,771,403	-	-	26,048,568
116,617	-	-	82,453	262,254
-	-	-	-	3,851,196
-	29,730	-	-	57,300
139,249	543,920	-	818,418	8,618,409
53,303	6,012	-	-	243,557
-	-	-	321,133	321,133
-	23,961	-	34,356	173,578
<u>\$ 7,195,321</u>	<u>\$ 13,908,045</u>	<u>\$ 11,237,656</u>	<u>\$ 21,851,832</u>	<u>\$ 116,101,060</u>
\$ 108,802	\$ 330,262	\$ -	\$ 167,552	\$ 1,629,227
-	-	-	689,623	738,046
128,614	126,226	-	110,538	1,173,316
1,444	-	-	-	1,444
-	-	-	-	663,683
53,554	59,083	-	47,346	733,708
3,652	13,992	-	3,111	60,952
-	-	-	-	49,905
-	-	11,237,656	-	11,237,656
-	-	-	1,500,000	1,500,000
<u>296,066</u>	<u>529,563</u>	<u>11,237,656</u>	<u>2,518,170</u>	<u>17,787,937</u>
1,741,548	4,309,344	-	-	23,529,358
291,502	733,902	-	645,869	9,871,503
<u>2,033,050</u>	<u>5,043,246</u>	<u>-</u>	<u>645,869</u>	<u>33,400,861</u>
53,303	29,973	-	34,356	602,877
4,812,902	8,305,263	-	10,065,105	41,169,992
-	-	-	9,245,834	11,246,901
-	-	-	-	7,296,207
-	-	-	(657,502)	4,596,285
<u>4,866,205</u>	<u>8,335,236</u>	<u>-</u>	<u>18,687,793</u>	<u>64,912,262</u>
<u>\$ 7,195,321</u>	<u>\$ 13,908,045</u>	<u>\$ 11,237,656</u>	<u>\$ 21,851,832</u>	<u>\$ 116,101,060</u>

See accompanying notes and accountant's compilation report.

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Wayne County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2021*

Total Governmental Fund Balances		\$ 64,912,262
<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.		67,646,985
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	\$ 2,727,306	
Sales Tax	1,346,220	
Due from Other Governments	4,218,023	
Grants	<u>1,579,954</u>	9,871,503
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.		(1,179,156)
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(7,217)
Unamortized loss on refunding represents deferred outflows, which do not use current financial resources and, therefore, are not reported in the funds.		29,609
The net pension liability and net OPEB liability are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset *	3,575,595	
Deferred Outflows - Pension *	4,627,724	
Deferred Outflows - OPEB *	1,931,467	
Net Pension Liability *	(29,446,529)	
Deferred Inflows - Pension *	(13,084,526)	
Deferred Inflows - OPEB *	<u>(10,733,712)</u>	(43,129,981)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(835,000)	
OPWC Loans	(232,663)	
Unamortized Bond Premium	(9,891)	
Lease Purchase	(437,857)	
Compensated Absences *	<u>(3,379,356)</u>	<u>(4,894,767)</u>
<i>Net Position of Governmental Activities</i>		<u>\$ 93,249,238</u>

**Excludes within the Internal Service Fund
 Compensated Absences (\$22,493)
 Pension and OPEB accruals (\$1,934,995)*

Wayne County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2021

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Revenues				
Property and Other Local Taxes	\$ 5,645,623	\$ -	\$ 10,690,528	\$ -
Permissive Sales Tax	14,362,904	1,306,526	-	-
Charges for Services	5,478,120	26,743	-	-
Special Assessments	-	-	-	-
Licenses and Permits	147,948	-	-	-
Fines and Forfeitures	259,643	35,271	-	-
Intergovernmental	5,079,559	7,482,090	3,117,975	6,295,305
Interest	(372,849)	-	59	-
Rent	38,425	-	-	-
Contributions and Donations	-	96,883	-	-
Other	1,572,289	462,377	484,777	148,366
<i>Total Revenues</i>	<u>32,211,662</u>	<u>9,409,890</u>	<u>14,293,339</u>	<u>6,443,671</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	9,456,243	16,348	-	-
Judicial Systems	6,356,514	-	-	-
Public Safety	7,677,245	-	-	-
Public Works	125,509	8,553,430	-	-
Health	343,219	-	-	-
Human Services	456,189	-	10,295,451	6,718,042
Economic Development and Assistance	636,395	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	62,551	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>25,113,865</u>	<u>8,569,778</u>	<u>10,295,451</u>	<u>6,718,042</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,097,797</u>	<u>840,112</u>	<u>3,997,888</u>	<u>(274,371)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	6,619	-	-	-
Premium on Debt Issued	-	-	-	-
Transfers In	-	-	-	203,158
Transfers Out	(6,962,087)	(302,411)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(6,955,468)</u>	<u>(302,411)</u>	<u>-</u>	<u>203,158</u>
<i>Net Change in Fund Balances</i>	142,329	537,701	3,997,888	(71,213)
<i>Fund Balances Beginning of Year</i>	<u>14,759,063</u>	<u>2,274,511</u>	<u>9,906,247</u>	<u>1,454,455</u>
<i>Increase (Decrease) in Consumable Inventory</i>	12,212	5,877	(1,020)	4,978
<i>Fund Balances End of Year</i>	<u>\$ 14,913,604</u>	<u>\$ 2,818,089</u>	<u>\$ 13,903,115</u>	<u>\$ 1,388,220</u>

See accompanying notes and accountant's compilation report.

Wayne County Care Center	Children Services Board	State and Local Fiscal Recovery	Other Governmental Funds	Total Governmental Funds
\$ 1,635,714	\$ 4,031,524	\$ -	\$ -	\$ 22,003,389
-	-	-	-	15,669,430
2,998,163	1,153,103	-	3,095,371	12,751,500
-	-	-	1,819	1,819
-	-	-	650,886	798,834
-	-	-	445,148	740,062
332,683	5,138,184	-	4,348,592	31,794,388
-	182	-	9,413	(363,195)
-	-	-	31,019	69,444
-	22,212	-	67,717	186,812
9,568	102,746	-	149,252	2,929,375
<u>4,976,128</u>	<u>10,447,951</u>	<u>-</u>	<u>8,799,217</u>	<u>86,581,858</u>
-	-	-	1,714,824	11,187,415
-	-	-	596,459	6,952,973
-	-	-	1,851,031	9,528,276
-	-	-	97,632	8,776,571
-	-	-	3,266,814	3,610,033
5,336,713	9,679,385	-	1,474,210	33,959,990
-	-	-	221,680	858,075
-	-	-	2,057,172	2,057,172
-	-	-	2,337,696	2,400,247
-	-	-	98,499	98,499
<u>5,336,713</u>	<u>9,679,385</u>	<u>-</u>	<u>13,716,017</u>	<u>79,429,251</u>
<u>(360,585)</u>	<u>768,566</u>	<u>-</u>	<u>(4,916,800)</u>	<u>7,152,607</u>
-	-	-	-	6,619
-	-	-	1,785	1,785
-	-	-	6,768,840	6,971,998
-	-	-	(27,500)	(7,291,998)
-	-	-	6,743,125	(311,596)
<u>(360,585)</u>	<u>768,566</u>	<u>-</u>	<u>1,826,325</u>	<u>6,841,011</u>
<u>5,228,808</u>	<u>7,564,462</u>	<u>-</u>	<u>16,862,779</u>	<u>58,050,325</u>
<u>(2,018)</u>	<u>2,208</u>	<u>-</u>	<u>(1,311)</u>	<u>20,926</u>
<u>\$ 4,866,205</u>	<u>\$ 8,335,236</u>	<u>\$ -</u>	<u>\$ 18,687,793</u>	<u>\$ 64,912,262</u>

See accompanying notes and accountant's compilation report.

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, 2021*

Net Change in Fund Balances - Total Governmental Funds	\$	6,841,011
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions and Transfers	\$ (4,461,779)	
Current Year Depreciation	<u>(4,764,914)</u>	(9,226,693)
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.		(218,775)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	716,620	
Sales Tax	112,337	
Due from Other Governments	296,082	
Grants	<u>1,016,153</u>	2,141,192
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		20,926
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	800,000	
OPWC Loans	37,696	
Improvement Note	1,500,000	
Lease Purchase	<u>62,551</u>	2,400,247
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable	14,020	
Amortization of Premium on Bonds	9,887	
Amortization of Refunding Loss	<u>(29,610)</u>	(5,703)
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		4,059,235
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB asset/liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(526,874)	
OPEB	<u>21,038,330</u>	20,511,456
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the 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.		(731,554)
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>(110,559)</u>
<i>Change in Net Position of Governmental Activities</i>	<u>\$</u>	<u>25,680,783</u>

*Net of Internal Service Fund portion of \$518

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 4,816,000	\$ 4,816,000	\$ 5,639,099	\$ 823,099
Permissive Sales Tax	11,600,000	11,800,000	14,185,038	2,385,038
Charges for Services	3,287,400	3,287,400	4,155,276	867,876
Licenses and Permits	107,000	107,000	147,948	40,948
Fines and Forfeitures	201,500	201,500	262,559	61,059
Intergovernmental	5,766,500	5,766,500	4,730,978	(1,035,522)
Interest	600,000	600,000	686,403	86,403
Rent	40,000	40,000	38,425	(1,575)
Other	764,713	644,713	731,577	86,864
<i>Total Revenues</i>	<u>27,183,113</u>	<u>27,263,113</u>	<u>30,577,303</u>	<u>3,314,190</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	9,335,331	9,643,763	9,090,015	553,748
Judicial Systems	6,250,861	6,580,885	6,247,067	333,818
Public Safety	9,487,972	9,958,545	7,542,257	2,416,288
Public Works	137,400	139,149	129,350	9,799
Health	387,120	411,378	404,016	7,362
Human Services	999,300	1,062,926	575,055	487,871
Economic Development and Assistance	638,481	642,518	641,995	523
Debt Service:				
Principal Retirement	62,551	62,551	62,551	-
<i>Total Expenditures</i>	<u>27,299,016</u>	<u>28,501,715</u>	<u>24,692,306</u>	<u>3,809,409</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(115,903)</u>	<u>(1,238,602)</u>	<u>5,884,997</u>	<u>7,123,599</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	5,000	5,000	6,619	1,619
Transfers Out	(5,111,000)	(7,292,387)	(6,962,087)	330,300
<i>Total Other Financing Sources (Uses)</i>	<u>(5,106,000)</u>	<u>(7,287,387)</u>	<u>(6,955,468)</u>	<u>331,919</u>
<i>Net Change in Fund Balance</i>	(5,221,903)	(8,525,989)	(1,070,471)	7,455,518
<i>Fund Balance Beginning of Year</i>	7,271,904	7,271,904	7,271,904	-
Prior Year Encumbrances Appropriated	1,304,088	1,304,088	1,304,088	-
<i>Fund Balance End of Year</i>	<u>\$ 3,354,089</u>	<u>\$ 50,003</u>	<u>\$ 7,505,521</u>	<u>\$ 7,455,518</u>

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,300,846	\$ 75,846
Charges for Services	30,000	30,000	25,504	(4,496)
Fines and Forfeitures	50,000	50,000	34,271	(15,729)
Intergovernmental	7,350,000	7,350,000	7,415,811	65,811
Contributions and Donations	90,000	90,000	96,883	6,883
Other	35,000	35,000	463,171	428,171
<i>Total Revenues</i>	<u>8,780,000</u>	<u>8,780,000</u>	<u>9,336,486</u>	<u>556,486</u>
Expenditures				
Current:				
Public Works	8,848,944	9,825,981	9,564,781	261,200
<i>Total Expenditures</i>	<u>8,848,944</u>	<u>9,825,981</u>	<u>9,564,781</u>	<u>261,200</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(68,944)</u>	<u>(1,045,981)</u>	<u>(228,295)</u>	<u>817,686</u>
Other Financing Sources (Uses)				
Transfers Out	(387,275)	(387,275)	(302,411)	84,864
<i>Total Other Financing Sources (Uses)</i>	<u>(387,275)</u>	<u>(387,275)</u>	<u>(302,411)</u>	<u>84,864</u>
<i>Net Change in Fund Balance</i>	(456,219)	(1,433,256)	(530,706)	902,550
<i>Fund Balance Beginning of Year</i>	456,217	456,217	456,217	-
Prior Year Encumbrances Appropriated	977,039	977,039	977,039	-
<i>Fund Balance End of Year</i>	<u>\$ 977,037</u>	<u>\$ -</u>	<u>\$ 902,550</u>	<u>\$ 902,550</u>

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
County Board of DD Fund
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 11,000,000	\$ 11,000,000	\$ 10,690,528	\$ (309,472)
Intergovernmental	2,479,977	2,445,880	3,075,585	629,705
Interest	5,000	68	68	-
Other	331,349	330,211	487,268	157,057
<i>Total Revenues</i>	<u>13,816,326</u>	<u>13,776,159</u>	<u>14,253,449</u>	<u>477,290</u>
Expenditures				
Current:				
Human Services	14,688,575	16,141,426	10,875,651	5,265,775
<i>Total Expenditures</i>	<u>14,688,575</u>	<u>16,141,426</u>	<u>10,875,651</u>	<u>5,265,775</u>
<i>Net Change in Fund Balance</i>	(872,249)	(2,365,267)	3,377,798	5,743,065
<i>Fund Balance Beginning of Year</i>	8,872,250	8,872,250	8,872,250	-
Prior Year Encumbrances Appropriated	1,284,516	1,284,516	1,284,516	-
<i>Fund Balance End of Year</i>	<u>\$ 9,284,517</u>	<u>\$ 7,791,499</u>	<u>\$ 13,534,564</u>	<u>\$ 5,743,065</u>

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Job and Family Services Fund
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 6,602,825	\$ 6,215,060	\$ 6,295,305	\$ 80,245
Other	95,612	95,612	186,007	90,395
<i>Total Revenues</i>	<u>6,698,437</u>	<u>6,310,672</u>	<u>6,481,312</u>	<u>170,640</u>
Expenditures				
Current:				
Human Services	8,088,190	8,497,736	7,333,782	1,163,954
<i>Total Expenditures</i>	<u>8,088,190</u>	<u>8,497,736</u>	<u>7,333,782</u>	<u>1,163,954</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(1,389,753)</u>	<u>(2,187,064)</u>	<u>(852,470)</u>	<u>1,334,594</u>
Other Financing Sources (Uses)				
Transfers In	300,000	239,214	203,158	(36,056)
<i>Total Other Financing Sources (Uses)</i>	<u>300,000</u>	<u>239,214</u>	<u>203,158</u>	<u>(36,056)</u>
<i>Net Change in Fund Balance</i>	(1,089,753)	(1,947,850)	(649,312)	1,298,538
<i>Fund Balance Beginning of Year</i>	1,289,757	1,289,757	1,289,757	-
Prior Year Encumbrances Appropriated	658,097	658,097	658,097	-
<i>Fund Balance End of Year</i>	<u>\$ 858,101</u>	<u>\$ 4</u>	<u>\$ 1,298,542</u>	<u>\$ 1,298,538</u>

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Wayne County Care Center Fund
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property and Other Local Taxes	1,700,000	1,700,000	1,635,714	(64,286)
Charges for Services	2,579,980	2,579,980	3,025,736	445,756
Intergovernmental	191,020	191,020	332,683	141,663
Other	4,500	4,500	41,956	37,456
<i>Total Revenues</i>	4,475,500	4,475,500	5,036,089	560,589
Expenditures				
Current:				
Human Services	5,825,794	6,305,156	5,694,889	610,267
<i>Total Expenditures</i>	5,825,794	6,305,156	5,694,889	610,267
<i>Excess of Receipts Over (Under) Expenditures</i>	(1,350,294)	(1,829,656)	(658,800)	1,170,856
Other Financing Sources (Uses)				
Transfers Out	(34,606)	(34,606)	-	34,606
<i>Total Other Financing Sources (Uses)</i>	(34,606)	(34,606)	-	34,606
<i>Net Change in Fund Balance</i>	(1,384,900)	(1,864,262)	(658,800)	1,205,462
<i>Fund Balance Beginning of Year</i>	4,984,898	4,984,898	4,984,898	-
Prior Year Encumbrances Appropriated	371,214	371,214	371,214	-
<i>Fund Balance End of Year</i>	\$ 3,971,212	\$ 3,491,850	\$ 4,697,312	\$ 1,205,462

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Children Services Board Fund
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 4,000,000	\$ 4,000,000	\$ 4,031,524	\$ 31,524
Charges for Services	940,000	940,000	1,300,218	360,218
Intergovernmental	5,211,659	5,211,659	5,138,184	(73,475)
Interest	-	-	208	208
Contributions and Donations	25,000	21,820	22,212	392
Other	103,000	103,000	90,031	(12,969)
<i>Total Revenues</i>	<u>10,279,659</u>	<u>10,276,479</u>	<u>10,582,377</u>	<u>305,898</u>
Expenditures				
Current:				
Human Services	11,988,678	12,763,863	10,679,165	2,084,698
<i>Total Expenditures</i>	<u>11,988,678</u>	<u>12,763,863</u>	<u>10,679,165</u>	<u>2,084,698</u>
<i>Net Change in Fund Balance</i>	(1,709,019)	(2,487,384)	(96,788)	2,390,596
<i>Fund Balance Beginning of Year</i>	6,968,802	6,968,802	6,968,802	-
Prior Year Encumbrances Appropriated	<u>779,365</u>	<u>779,365</u>	<u>779,365</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,039,148</u>	<u>\$ 5,260,783</u>	<u>\$ 7,651,379</u>	<u>\$ 2,390,596</u>

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
State and Local Fiscal Recovery
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 11,237,656	\$ 11,237,656	\$ -
<i>Total Revenues</i>	<u>-</u>	<u>11,237,656</u>	<u>11,237,656</u>	<u>-</u>
Expenditures				
Current:				
Other	-	11,237,656	200,000	11,037,656
<i>Total Expenditures</i>	<u>-</u>	<u>11,237,656</u>	<u>200,000</u>	<u>11,037,656</u>
<i>Net Change in Fund Balance</i>	-	-	11,037,656	11,037,656
<i>Fund Balance Beginning of Year</i>	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,037,656</u>	<u>\$ 11,037,656</u>

Wayne County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Enterprise Funds			Governmental
	Sanitary Sewer District	Wayne County Airport	Total	Internal Service Fund
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 1,347,487	\$ 230,354	\$ 1,577,841	\$ 2,956,849
Receivables:				
Accounts	84,321	-	84,321	-
Due From Other Funds	3,652	-	3,652	-
Due from Other Governments	369,070	-	369,070	-
<i>Total Current Assets</i>	<u>1,804,530</u>	<u>230,354</u>	<u>2,034,884</u>	<u>2,956,849</u>
<i>Non-Current Assets:</i>				
Special Assessment Receivable	355,446	-	355,446	-
Net OPEB Asset	37,157	14,863	52,020	185,786
Non-Depreciable Capital Assets	648,082	1,495,830	2,143,912	-
Depreciable Capital Assets, Net	11,779,807	8,806,322	20,586,129	-
<i>Total Non-Current Assets</i>	<u>12,820,492</u>	<u>10,317,015</u>	<u>23,137,507</u>	<u>185,786</u>
<i>Total Assets</i>	<u>14,625,022</u>	<u>10,547,369</u>	<u>25,172,391</u>	<u>3,142,635</u>
Deferred Outflows of Resources				
Pension	170,946	19,833	190,779	527,471
OPEB	97,460	8,985	106,445	286,325
<i>Total Deferred Outflows of Resources</i>	<u>268,406</u>	<u>28,818</u>	<u>297,224</u>	<u>813,796</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	14,468	62,651	77,119	59,769
Contracts Payable	110,912	-	110,912	-
Accrued Wages and Benefits	9,517	4,788	14,305	6,525
Due to Other Governments	22,228	2,369	24,597	7,441
Accrued Interest Payable	51,934	-	51,934	-
Unearned Revenue	-	-	-	638,151
Claims Payable	-	-	-	1,466,631
Compensated Absences Payable	16,976	-	16,976	-
Improvement Bonds Payable	36,200	-	36,200	-
Refunding Bonds Payable	25,000	-	25,000	-
OPWC Loans Payable	16,600	-	16,600	-
OWDA Loans Payable	68,170	-	68,170	-
USDA Loans Payable	15,000	-	15,000	-
Revenue Bonds Payable	18,000	-	18,000	-
<i>Total Current Liabilities</i>	<u>405,005</u>	<u>69,808</u>	<u>474,813</u>	<u>2,178,517</u>
<i>Long-Term Liabilities:</i>				
Net Pension Liability	308,271	123,308	431,579	1,541,351
Compensated Absences Payable - Net of Current Portion	40,343	3,897	44,240	22,493
Other Amounts Due in More than One Year	3,173,791	-	3,173,791	-
<i>Total Long-Term Liabilities</i>	<u>3,522,405</u>	<u>127,205</u>	<u>3,649,610</u>	<u>1,563,844</u>
<i>Total Liabilities</i>	<u>3,927,410</u>	<u>197,013</u>	<u>4,124,423</u>	<u>3,742,361</u>
Deferred Inflows of Resources				
Pension	133,050	53,351	186,401	762,602
OPEB	113,764	45,434	159,198	630,624
<i>Total Deferred Inflows of Resources</i>	<u>246,814</u>	<u>98,785</u>	<u>345,599</u>	<u>1,393,226</u>
Net Position				
Net Investment in Capital Assets	\$ 8,998,566	\$ 10,302,152	\$ 19,300,718	\$ -
Unrestricted	1,720,638	(21,763)	1,698,875	(1,179,156)
<i>Total Net Position</i>	<u>\$ 10,719,204</u>	<u>\$ 10,280,389</u>	<u>\$ 20,999,593</u>	<u>\$ (1,179,156)</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, 2021

	Enterprise			Governmental
	Sanitary Sewer District	Wayne County Airport	Total	Activities Internal Service Fund
Operating Revenues				
Charges for Services	\$ 1,068,314	\$ 446,396	\$ 1,514,710	\$ 11,873,274
Other	-	89,456	89,456	473,121
<i>Total Operating Revenues</i>	<u>1,068,314</u>	<u>535,852</u>	<u>1,604,166</u>	<u>12,346,395</u>
Operating Expenses				
Personal Services	286,956	287,239	574,195	190,392
Fringe Benefits	(149,287)	(103,304)	(252,591)	(1,119,679)
Contractual Services	567,123	46,480	613,603	1,410,277
Materials and Supplies	8,387	374,541	382,928	-
Claims	-	-	-	12,482,870
Depreciation	444,179	224,956	669,135	-
Other	178,325	35,373	213,698	114,089
<i>Total Operating Expenses</i>	<u>1,335,683</u>	<u>865,285</u>	<u>2,200,968</u>	<u>13,077,949</u>
<i>Operating Income (Loss)</i>	<u>(267,369)</u>	<u>(329,433)</u>	<u>(596,802)</u>	<u>(731,554)</u>
Non-Operating Revenues (Expenses)				
Interest Income	13,344	-	13,344	-
Intergovernmental	42,804	82,000	124,804	-
Interest and Fiscal Charges	(87,876)	-	(87,876)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(31,728)</u>	<u>82,000</u>	<u>50,272</u>	<u>-</u>
<i>Income (Loss) Before Transfers</i>	<u>(299,097)</u>	<u>(247,433)</u>	<u>(546,530)</u>	<u>(731,554)</u>
Capital Contributions	-	5,598,913	5,598,913	-
Transfers In	150,000	170,000	320,000	-
<i>Change in Net Position</i>	<u>(149,097)</u>	<u>5,521,480</u>	<u>5,372,383</u>	<u>(731,554)</u>
<i>Net Position Beginning of Year</i>	<u>10,868,301</u>	<u>4,758,909</u>	<u>15,627,210</u>	<u>(447,602)</u>
<i>Net Position End of Year</i>	<u>\$ 10,719,204</u>	<u>\$ 10,280,389</u>	<u>\$ 20,999,593</u>	<u>\$ (1,179,156)</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Enterprise Funds			Governmental
	Sanitary Sewer	Wayne	Total	Activities
	District	County Airport		Internal Service Fund
Cash Flows from Operating Activities				
Cash Received from Sales/Service Charges	\$ 1,108,419	\$ 451,511	\$ 1,559,930	\$ 11,988,257
Cash Received from Other Operating Receipts	-	89,456	89,456	473,121
Cash Payments to Suppliers for Personal Services	(286,285)	(298,288)	(584,573)	(209,005)
Cash Payments for Contractual Services	(543,727)	(47,894)	(591,621)	(1,365,678)
Cash Payments for Materials and Supplies	(8,978)	(318,599)	(327,577)	-
Cash Payments for Claims	-	-	-	(11,867,016)
Cash Payments for Other Expenses	(148,374)	(37,114)	(185,488)	(152,259)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>121,055</u>	<u>(160,928)</u>	<u>(39,873)</u>	<u>(1,132,580)</u>
Cash Flows from Noncapital Financing Activities				
Intergovernmental Revenue	308,335	82,000	390,335	-
Transfers In	150,000	170,000	320,000	-
Cash Received from Special Assessments	38,340	-	38,340	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>496,675</u>	<u>252,000</u>	<u>748,675</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities				
Acquisition of Capital Assets	(604,545)	(12,333)	(616,878)	-
Principal Payments on Debt Retirement	(170,470)	-	(170,470)	-
Interest Payments on Debt	(112,014)	-	(112,014)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(887,029)</u>	<u>(12,333)</u>	<u>(899,362)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(269,299)	78,739	(190,560)	(1,132,580)
<i>Cash and Investments Beginning of Year</i>	<u>1,616,786</u>	<u>151,615</u>	<u>1,768,401</u>	<u>4,089,429</u>
<i>Cash and Investments End of Year</i>	<u>\$ 1,347,487</u>	<u>\$ 230,354</u>	<u>\$ 1,577,841</u>	<u>\$ 2,956,849</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ (267,369)	\$ (329,433)	\$ (596,802)	\$ (731,554)
Adjustments:				
Depreciation	444,179	224,956	669,135	-
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	110,399	2,335	112,734	4,017
Due from Other Governments	(8,450)	2,780	(5,670)	10,805
Net OPEB Asset	(37,157)	(14,863)	(52,020)	(185,786)
Deferred Outflows - Pension/OPEB	(162,331)	14,098	(148,233)	(207,468)
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(6,587)	52,787	46,200	(9,496)
Accrued Wages and Benefits	(6,942)	(5,049)	(11,991)	(4,800)
Compensated Absences Payable	5,122	(5,399)	(277)	(518)
Due to Other Governments	(10)	(601)	(611)	2,630
Claims Payable	-	-	-	615,854
Unearned Revenue	-	-	-	100,161
Net Pension Liability	67,045	(37,510)	29,535	(66,821)
Net OPEB Liability	(168,682)	(112,454)	(281,136)	(1,124,544)
Deferred Inflows - Pension/OPEB	151,838	47,425	199,263	464,940
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 121,055</u>	<u>\$ (160,928)</u>	<u>\$ (39,873)</u>	<u>\$ (1,132,580)</u>
Noncash Capital Financing Activities:				
Included in acquisition of capital assets transferred asset from governmental activities	\$ -	\$ 5,598,913	\$ 5,598,913	\$ -
Included in acquisition of capital assets current and prior year contracts payable	\$ (72,862)	\$ -	\$ -	\$ -

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Custodial
Assets	
Equity in Pooled Cash and Investments	\$ 15,949,404
Cash and Cash Equivalents in Segregated Accounts	1,261,587
Receivables:	
Sales Tax	44,640
Taxes	221,999,296
Due from Other Governments	4,419,681
<i>Total Assets</i>	243,674,608
Liabilities	
Accounts Payable	10,200
Due to Other Governments	10,695,814
<i>Total Liabilities</i>	10,706,014
Deferred Inflows of Resources	
Property Taxes Levied for the Next Year	187,961,562
<i>Total Deferred Inflows of Resources</i>	187,961,562
Net Position	
Restricted for Individuals, Organizations and Other Governments	45,007,032
<i>Total Net Position</i>	\$ 45,007,032

Wayne County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2021

	Custodial
Additions	
Intergovernmental	\$ 9,045,341
Amounts Received as Fiscal Agent	16,820,525
Licenses, Permits & Fees for Other Governments	26,917,263
Fines & Forfeitures for Other Governments	5,092,989
Property Tax Collections for Other Governments	172,561,013
<i>Total Additions</i>	230,437,131
 Deductions	
Distributions as Fiscal Agent	14,336,790
Distributions of State Funds to Other Governments	8,664,519
Licenses, Permits & Fees Distributions to Other Governments	26,425,030
Fines & Forfeitures Distributions to Other Governments	5,635,922
Property Tax Distributions to Other Governments	159,281,665
<i>Total Deductions</i>	214,343,926
 <i>Change in Net Position</i>	 16,093,205
 <i>Net Position Beginning of Year</i>	 28,913,827
 <i>Net Position End of Year</i>	 \$ 45,007,032

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations' governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations' resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. Based on the above criteria, the County had no component units at December 31, 2021.

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. 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, 2021

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. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

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

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. Wayne County residents support this Agency with a voted permanent tax levy.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

North East Ohio Network (“NEON”) – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff.

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.

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.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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. Custodial 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 custodial.

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 for the developmentally disabled. Revenue sources include a countywide property tax levy and federal and state grants.

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

State and Local Fiscal Recovery - This fund accounts for revenue received from the American Rescue Plan Act to meet pandemic response needs and rebuild a stronger, more equitable economy as the country recovers.

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

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

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

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

Wayne County Airport - This fund accounts for services, maintenance and operations at the Airport. The costs of providing these services are financed primarily through fuel and hangar rental charges.

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 custodial 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 County's only fiduciary funds are custodial funds. The County's custodial funds are mainly used for the collection and distribution of taxes, along with serving as the fiscal agent for the Wayne County District Board of Health, the Wayne County Soil and Water Conservation District, and the Wayne County Mental Health and Recovery Board.

D. Measurement Focus

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 and fiduciary 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. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

E. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7).

Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 - In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 14 and 15.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, intergovernmental grants and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position. (See Notes 14 and 15).

Unearned revenue reported on the statement of fund net position represents early payments received for self-insurance funding related to 2021 and receipt of American Rescue Plan Act (ARPA) funds.

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

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

F. Budgetary Process

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 custodial 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 2021. 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.

Except for nonparticipating investment contracts, investments are reported at fair value. Nonparticipating investment contracts such as repurchase agreements and certificates of deposit are reported at cost.

During the year 2021, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates market value.

For the fiscal year 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

The County also invests in the Government Insured Deposit Program (GIDP), a federally insured cash account powered by the Federally Insured Cash Account (FICA) program. GIDP enables political subdivisions to generate a competitive yield on cash deposits in a network of carefully-selected FDIC-insured banks via a single, convenient account. GIDP offers attractive yields with no market or credit risk, weekly liquidity and penalty free withdrawals. All deposits with GIDP 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 2021 amounted to (\$372,849), which includes (\$298,191) 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, \$185,742 is held as unclaimed funds, not available as of December 31, 2021 for General fund purposes.

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

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 acquisition value 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 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>15-20 years</i>
<i>Sewer mains</i>	<i>-</i>	<i>50 years</i>
<i>Intangibles</i>	<i>3-15 years</i>	<i>-</i>

Up until the implementation of GASB Statement No. 89 for the year ending 2019, the County has capitalized interest on proprietary fund assets acquired with tax-exempt debt obligations of proprietary funds. Prior to 2020, the County’s policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line method over the estimated useful life of the asset.

J. Pensions/Other Postemployment Benefits (OPEB)

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

K. Compensated Absences

Compensated absences of the County consist of vacation leave, comp time 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, 2021

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, 2021 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 leave, comp time and sick leave payments has been calculated using pay rates in effect at December 31, 2021, 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.

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

L. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

M. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements; and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences 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 fiscal year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

N. Interfund Transactions

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

O. Fund Balance

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

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

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

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

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

P. Operating Revenues and Expenses

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Q. Capital Contributions

Contributions of capital in the government-wide and proprietary fund financial statements arise from donations by developers, transfers of capital assets from governmental types, grants restricted for capital construction, and special assessments.

R. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. At year-end, there was no net position restricted for enabling legislation.

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

S. Estimates

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

Implementation of New Accounting Principles

For the year ended December 31, 2021, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 93, *Replacement of Interbank Offered Rates* and GASB Statement No. 98, *The Annual Comprehensive Financial Report*.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of certain provisions (all except for paragraphs 13 and 14, which are effective for fiscal years beginning after June 15, 2021), of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 98 establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 3 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

The 2021 activity includes \$0 which was sub-granted to other governments and organizations, \$0 which was returned to the granting agency, and \$45,000 which was spent on-behalf of other governments. These amounts are reflected as expenditures in the Coronavirus Relief Special Revenue Fund.

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:

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Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	State and Local Fiscal Recovery	Other Governmental Funds	Total
Nonspendable for:									
Inventory	\$ 77,890	\$ 78,280	\$ 19,034	\$ 9,038	\$ 53,303	\$ 6,012	\$ -	\$ -	\$ 243,557
Prepays	98,911	-	15,142	1,208	-	23,961	-	34,356	173,578
Unclaimed Monies	185,742	-	-	-	-	-	-	-	185,742
Total Nonspendable	362,543	78,280	34,176	10,246	53,303	29,973	-	34,356	602,877
Restricted for:									
Public Safety Projects *	-	-	-	-	-	-	-	2,610,206	2,610,206
Community Development	-	-	-	-	-	-	-	754,783	754,783
Public Works	-	2,739,809	-	-	-	-	-	14,485	2,754,294
Human Services Programs	-	-	13,868,939	1,377,974	4,812,902	8,305,263	-	1,434,855	29,799,933
Health Services	-	-	-	-	-	-	-	238,446	238,446
Capital Projects	-	-	-	-	-	-	-	230,303	230,303
Care Center-Capital Improvement	-	-	-	-	-	-	-	1,754,357	1,754,357
Real Estate Assessment	-	-	-	-	-	-	-	1,829,058	1,829,058
Court Computerization	-	-	-	-	-	-	-	115,876	115,876
Other Purposes **	-	-	-	-	-	-	-	1,082,736	1,082,736
Total Restricted	-	2,739,809	13,868,939	1,377,974	4,812,902	8,305,263	-	10,065,105	41,169,992
Committed to:									
Debt Service	-	-	-	-	-	-	-	35,779	35,779
Landfill	400,000	-	-	-	-	-	-	-	400,000
Employee Benefits	1,601,067	-	-	-	-	-	-	-	1,601,067
Capital Projects	-	-	-	-	-	-	-	9,210,055	9,210,055
Total Committed	2,001,067	-	-	-	-	-	-	9,245,834	11,246,901
Assigned for:									
Encumbrances:									
Legislative And Executive	462,354	-	-	-	-	-	-	-	462,354
Judicial	97,567	-	-	-	-	-	-	-	97,567
Public Safety	308,362	-	-	-	-	-	-	-	308,362
Public Works	650	-	-	-	-	-	-	-	650
Health	20,522	-	-	-	-	-	-	-	20,522
Human Services	107,477	-	-	-	-	-	-	-	107,477
Economic Development	5,600	-	-	-	-	-	-	-	5,600
Other Purposes	406,214	-	-	-	-	-	-	-	406,214
Subsequent Year Appropriations	5,887,461	-	-	-	-	-	-	-	5,887,461
Total Assigned	7,296,207	-	-	-	-	-	-	-	7,296,207
Unassigned***	5,253,787	-	-	-	-	-	-	(657,502)	4,596,285
Total Fund Balance	\$ 14,913,604	\$ 2,818,089	\$ 13,903,115	\$ 1,388,220	\$ 4,866,205	\$ 8,335,236	\$ -	\$ 18,687,793	\$ 64,912,262

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

** This amount includes, most significantly, amounts restricted for the law library and DRETAC.

*** This amount includes negative fund balance for the Federal Bridge Project Fund.

NOTE 5 - DEPOSITS AND INVESTMENTS

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

Active deposits are public deposits necessary to meet the current demands on the 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 Commissioners has 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 monies 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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 fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and any other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers acceptances for a period not to exceed one hundred and eighty days and commercial papers not to exceed two hundred seventy days from the purchase date in any amount not to exceed 40 percent of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. Deposits with Financial Institutions

At year-end, \$23,496,839 of the County's bank balance of \$26,607,769 was exposed to custodial credit risk. Although the securities were held by the pledging financial institutions' trust department in the County's name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured; or
- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

At December 31, 2021 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$15,513 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, 2021

B. Investments

As of December 31, 2021 the County had the following investments and maturities:

Rating by S & P	Investment	Fair Amount	Investment Maturities in Years			Percent of Total
			(<1)	(1-3)	(>3)	
	Net Asset Value (NAV):					
AAAm**	STAROhio	\$ 4,382,743	\$ 4,382,743	\$ -	\$ -	6.08%
AAAm**	First American Government Obligation	385,518	385,518	-	-	0.53%
	Fair Value:					
N/A	Negotiable CD's	17,154,139	7,119,804	9,787,798	246,537	23.78%
AA+	Cuyahoga County Sales Tax Revenue Bond	500,000	500,000	-	-	0.69%
AA	Cuyahoga County Ohio Economic	452,187	452,187	-	-	0.63%
AA	Dayton Montgomery Cnty Ohio Variable Bonds	500,340	-	500,340	-	0.69%
AA	Ohio State Major New Infrastructure	279,793	-	279,793	-	0.39%
AA	Olentangy Local School District	545,374	-	545,374	-	0.76%
AA	Pickerington Ohio Nontax Revenue	1,682,856	1,682,856	-	-	2.34%
AA	Brecksville Ohio Various	400,480	400,480	-	-	0.56%
AA	Marysville Ohio Varios	250,318	250,318	-	-	0.35%
AA	Cuyahoga County Ohio Public Library	494,975	-	494,975	-	0.69%
A1	Foreign Securities	1,392,324	399,536	398,980	593,808	1.93%
N/A	Commercial Paper	2,249,730	2,249,730	-	-	3.12%
N/A	U. S. Treasury Note	9,740,297	-	3,588,643	6,151,654	13.51%
AA+	FAMC	638,008	-	-	638,008	0.89%
AAA	FHLMC	4,391,239	-	492,105	3,899,134	6.09%
AAA	FNMA	8,820,827	-	3,736,630	5,084,197	12.24%
AAA	FFCB	11,909,973	1,262,125	5,021,807	5,626,041	16.53%
AAA	FHLB	5,899,154	-	299,645	5,599,509	8.19%
		<u>\$ 72,070,275</u>	<u>\$ 19,085,297</u>	<u>\$ 25,146,090</u>	<u>\$ 27,838,888</u>	<u>100.00%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2021. The County's investments measured at fair value are level 2 valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data.

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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2021, is 51 days.

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, 2021, 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	\$ 203,158	\$ -	\$ -	\$ 203,158
Other Governmental funds	6,438,929	302,411	27,500	6,768,840
Sanitary Sewer Fund	150,000	-	-	150,000
Wayne County Airport	170,000	-	-	170,000
	\$ 6,962,087	\$ 302,411	\$ 27,500	\$ 7,291,998

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 were between two juvenile court funds. During 2021, there was an additional transfer of capital assets between governmental and business-type activities of \$5,598,913.

B. Interfund balances

Due from/to other funds consisted of the following at December 31, 2021, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds					Totals
	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	
General Fund	\$ -	\$ 10,467	\$ -	\$ -	\$ 3,111	\$ 13,578
County Board of Developmental Disabilities (DD)	-	-	-	13,992	-	13,992
Children Services Board	24,551	5,179	-	-	-	29,730
Other Governmental Funds	-	-	-	-	-	-
Sanitary Sewer District	-	-	3,652	-	-	3,652
	\$ 24,551	\$ 15,646	\$ 3,652	\$ 13,992	\$ 3,111	\$ 60,952

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021 for real and public utility property taxes represents collections of the 2020 taxes.

2021 real property taxes were levied after October 1, 2021 on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2021, was \$10.60 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2021 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 2,755,365,370
Public Utilities - Personal	<u>589,476,270</u>
Total Assessed Value	<u><u>\$ 3,344,841,640</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2021, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2021 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 8 - RECEIVABLES

Receivables at December 31, 2021 consisted of taxes, accounts, special assessments, due from other funds, intergovernmental grants and entitlements (“Due from other governments”), and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds.

The CDBG loans made to small businesses for development projects are not expected to be collected within the subsequent year (by agreement).

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>
McClure building	\$ 65,010	\$ 28,220	\$ 36,790
Corning building	209,693	130,484	79,209
Total	<u>\$ 274,703</u>	<u>\$ 158,704</u>	<u>\$ 115,999</u>

NOTE 10 - CAPITAL ASSETS

Capital assets for governmental activities for the year ended December 31, 2021 was as follows:

Governmental Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 3,877,171	\$ -	\$ -	\$ 3,877,171
Construction in progress	5,975,292	122,785	(5,998,082)	99,995
Total capital assets, not being depreciated:	9,852,463	122,785	(5,998,082)	3,977,166
Capital assets, being depreciated:				
Building and improvements	50,149,171	-	-	50,149,171
Equipment	15,527,875	733,569	(195,972)	16,065,472
Intangibles	2,413,775	-	(286,481)	2,127,294
Infrastructure	105,063,954	679,949	-	105,743,903
Total capital assets, being depreciated:	173,154,775	1,413,518	(482,453)	174,085,840
Less: accumulated depreciation				
Building and improvements	(29,710,059)	(1,040,915)	-	(30,750,974)
Equipment	(11,058,918)	(1,120,341)	167,112	(12,012,147)
Intangibles	(1,366,625)	(156,585)	96,566	(1,426,644)
Infrastructure	(63,779,183)	(2,447,073)	-	(66,226,256)
Total accumulated depreciation	(105,914,785)	(4,764,914)	263,678	(110,416,021)
Total capital assets being depreciated, net	67,239,990	(3,351,396)	(218,775)	63,669,819
Governmental activities capital assets, net	<u>\$ 77,092,453</u>	<u>\$ (3,228,611)</u>	<u>\$ (6,216,857)</u>	<u>\$ 67,646,985</u>

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

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 344,656
Judicial	430,757
Public Safety	486,688
Public Works	3,179,884
Health	40,740
Human Services	282,189
Total Depreciation Expense	<u>\$ 4,764,914</u>

Capital assets for business-type activities for the year ended December 31, 2021, 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	\$ 2,143,912	\$ -	\$ -	\$ 2,143,912
Construction in progress	<u>73,811</u>	<u>664,407</u>	<u>(738,218)</u>	<u>-</u>
Total capital assets, not being depreciated:	2,217,723	664,407	(738,218)	2,143,912
Capital assets, being depreciated:				
Building and improvements	10,376,105	-	-	10,376,105
Equipment	298,966	29,833	(14,358)	314,441
Infrastructure:				
Sewer mains	7,913,432	733,026	-	8,646,458
Airport	<u>3,824,245</u>	<u>5,598,913</u>	<u>-</u>	<u>9,423,158</u>
Total capital assets, being depreciated:	22,412,748	6,361,772	(14,358)	28,760,162
Less: accumulated depreciation				
Building and improvements	(3,274,800)	(279,543)	-	(3,554,343)
Equipment	(258,288)	(16,332)	14,358	(260,262)
Infrastructure:				
Sewer mains	(2,436,008)	(193,295)	-	(2,629,303)
Airport	<u>(1,550,160)</u>	<u>(179,965)</u>	<u>-</u>	<u>(1,730,125)</u>
Total accumulated depreciation	<u>(7,519,256)</u>	<u>(669,135)</u>	<u>14,358</u>	<u>(8,174,033)</u>
Total capital assets being depreciated, net	14,893,492	5,692,637	-	20,586,129
Business-type activities capital assets, net	<u>\$ 17,111,215</u>	<u>\$ 6,357,044</u>	<u>\$ (738,218)</u>	<u>\$ 22,730,041</u>

Wayne County, Ohio
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NOTE 11 – LONG-TERM OBLIGATIONS

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental Activities					
General Obligation Bonds:					
2011 Refunding Bond (2-3.5%)	\$ 1,635,000	\$ -	\$ (800,000)	\$ 835,000	\$ 835,000
Premium on refunding bond	19,778	-	(9,887)	9,891	-
Total General Obligation Bonds	<u>1,654,778</u>	<u>-</u>	<u>(809,887)</u>	<u>844,891</u>	<u>835,000</u>
Direct Borrowings:					
County Building Improvement Note, Series 2020 (2.125%)	1,500,000	-	(1,500,000)	-	-
OPWC loan, 0.0%, Water Tower	32,500	-	(5,000)	27,500	5,000
OPWC loan, 0.0%, Bridge Replacement	54,974	-	(5,786)	49,188	5,786
OPWC loan, 0.0%, Road Resurfacing	43,915	-	(12,546)	31,369	12,546
OPWC loan, 0.0%, Road Resurfacing	16,849	-	(3,744)	13,105	3,744
OPWC loan, 0.0%, Road Resurfacing	122,121	-	(10,620)	111,501	10,620
Lease Purchase -Dominion Voting System, 0.0%	500,408	-	(62,551)	437,857	62,551
Total Direct Borrowings	<u>2,270,767</u>	<u>-</u>	<u>(1,600,247)</u>	<u>670,520</u>	<u>100,247</u>
Net Pension Liability	41,085,270	-	(10,097,390)	30,987,880	-
Net OPEB Liability	27,832,473	-	(27,832,473)	-	-
Compensated Absences*	<u>3,291,808</u>	<u>1,012,787</u>	<u>(902,746)</u>	<u>3,401,849</u>	<u>906,347</u>
Total Governmental Activities	<u>\$ 76,135,096</u>	<u>\$ 1,012,787</u>	<u>\$ (41,242,743)</u>	<u>\$ 35,905,140</u>	<u>\$ 1,841,594</u>

*Includes \$22,493 reported in the Internal Service Fund

General Obligation Bonds

General obligation bonded debt outstanding is being retired by the Debt Service Fund. The following bond is backed by the full faith and credit of the County, therefore, there is no provision of default disclosed in the debt agreement.

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, 2021, \$870,000 of these bonds is considered defeased. Payments are from the Debt Service fund and Sanitary Sewer fund.

These refunding bonds were issued with a premium of \$122,301, (\$118,648 within the governmental funds and \$3,653 in the enterprise fund) which is reported as an increase to bonds payable in the debt service fund. The governmental premium is being amortized as interest expenses over the life of the bonds using the straight-line method; the amortization for December 31, 2021 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

Wayne County, Ohio
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For the Year Ended December 31, 2021

refunding; is being amortized as interest expense over the life of the bonds using the straight line method. The issuance resulted in an economic gain of \$540,675.

Principal and interest requirements to retire the general obligation bonds outstanding at December 31, 2021 are as follows:

Year Ended	General Obligation Bond	
	2011 Refunding Bond	
	Principal	Interest
2022	\$ 835,000	\$ 29,226

Direct Borrowings

County Building Improvement Note, Series 2020: In 2020, the County issued \$1,500,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. Payments are made from the Debt Service fund. The note is backed by the full faith and credit of the County, therefore, there is no provision of default disclosed in the debt agreement.

Ohio Public Works Commission (OPWC) Loans:

An 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 percent interest loan will be made by the debt service fund with bi-annual payments of \$2,500. This loan is scheduled to mature on July 1, 2027.

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

An OPWC loan (combined with local funds) financed County Road 52 resurfacing project. The retirement of this 0.0 percent interest loan will be made by the Debt Service fund with bi-annual payments of \$6,273. This loan is scheduled to mature on July 1, 2024.

An OPWC loan financed the County Road 52 Resurfacing. The retirement of this 0 percent interest loan will be made by the Debt Service fund with bi-annual payments of \$1,872. This loan is scheduled to mature July 1, 2025.

An OPWC loan financed the resurfacing of Elyria Road. The retirement of this 0 percent interest loan will be made by the Debt Service fund with bi-annual payments of \$5,310. This loan is scheduled to mature July 1, 2032.

In the event of default, as defined by the OPWC loan agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default.

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For the Year Ended December 31, 2021

Lease Purchase (Dominion Voting System) – In May 2019, the County entered into an agreement with Dominion Voting Systems, Inc. for the acquisition of a voting system and related licenses and services in the amount of \$562,959 with annual payments of \$62,551 at 0 percent interest, maturing April 2030. Once loan is paid in full, ownership is transferred to the County. This is a sub-lease agreement with the State of Ohio who is providing financing for this acquisition. If payments are not made, the lessor may retake possession of the state financed equipment. Additionally, the lessor has the option to sublease or sell the equipment, holding the County liable for all lease payments and other payments due prior to the effective date of the sublease and for the difference between the rental and other amounts paid by the subleases pursuant to such sublease and the amounts payable by the County pursuant to the lease during the then current lease term.

Principal requirements to retire the direct borrowing loans outstanding at December 31, 2021 are as follows:

Year Ended	Direct Borrowings		
	Dominion		Total
	OPWC Principal	Voting System Principal	
2022	\$ 37,696	\$ 62,551	\$ 100,247
2023	37,699	62,551	100,250
2024	31,423	62,551	93,974
2025	23,278	62,551	85,829
2026	21,406	62,551	83,957
2027-2031	75,851	125,102	200,953
2032	5,310	-	5,310
	\$ 232,663	\$ 437,857	\$ 670,520

There is no repayment schedule for net pension liability and net OPEB liability; however, employer pension and OPEB contributions are paid from the funds in which salaries are paid. A majority of this is paid from the County’s major funds. For additional information related to the net pension liability and the net OPEB liability see Notes 14 and 15.

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 percent 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 percent of his or her accumulated unused sick leave, up to a maximum of 420 hours upon retirement from the County.

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At December 31, 2021, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,458,364 and vested benefits for sick leave totaled \$943,485. 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 \$46,614 and \$14,602 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.

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Business-Type Activities					
General Obligations Bond:					
2011 Refunding Bond (2-3.5%)	\$ 45,000	\$ -	\$ (20,000)	\$ 25,000	\$ 25,000
Direct Borrowings:					
2004 Sewer System Revenue					
Bonds, 4.375%	701,000	-	(17,000)	684,000	18,000
2005 Sanitary Sewer					
Improvement Bonds, 4.125%	1,472,700	-	(34,700)	1,438,000	36,200
USDA Loan - Batdorf Road (4.25%)	448,730	-	(14,000)	434,730	15,000
OPWC loan:					
Hillcrest WWTP, 0.0%	51,579	-	(4,298)	47,281	4,298
Hillcrest WWTP (Phase II), 0.0%	190,690	-	(12,302)	178,388	12,302
OWDA loans:					
Eastwood WWTP, 0.0%	603,569	-	(67,063)	536,506	67,063
Kidron WWTP, 0.0%	9,963	-	(1,107)	8,856	1,107
Total Direct Borrowings	<u>3,478,231</u>	<u>-</u>	<u>(150,470)</u>	<u>3,327,761</u>	<u>153,970</u>
Net Pension Liability	402,044	29,535	-	431,579	-
Net OPEB Liability	281,136	-	(281,136)	-	-
Compensated Absences	61,493	17,177	(17,454)	61,216	16,976
Total Business-Type Activities	<u>\$ 4,267,904</u>	<u>\$ 46,712</u>	<u>\$ (469,060)</u>	<u>\$ 3,845,556</u>	<u>\$ 195,946</u>

Direct Borrowings

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 percent from the USDA and will mature in June 2044 and will be retired with user fee revenue of the Sanitary Sewer District fund.

Wayne County, Ohio
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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 percent 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. In the event of default, as defined by the debt agreement, the lender may exercise the following remedies: declare the entire amount of principal and accrued interest outstanding immediately due and payable; incur and pay reasonable expenses (payable from funds pledged to pay the bond or other legally available source) for repair, maintenance, and operation of the facility as may be necessary to cure the cause of default; or, take possession of the facility, repair, maintain, and operate or rent it.

USDA Loan: Batdorf Road Sewer Project 2011 was issued at an interest rate of 4.25 percent from the USDA and will mature March 1, 2041. This loan will be retired with user fee revenue of the Sanitary Sewer District funds. In the event of default, as defined by the debt agreement, the lender may exercise the following remedies: declare the entire amount of principal and accrued interest outstanding immediately due and payable; incur and pay reasonable expenses (payable from funds pledged to pay the bond or other legally available source) for repair, maintenance, and operation of the facility as may be necessary to cure the cause of default; or, take possession of the facility, repair, maintain, and operate or rent it.

OPWC Loans

An OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation. The retirement of this 0 percent 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, 2033.

An OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation-Phase II. The retirement of this 0 percent interest loan will be made by the Sanitary Sewer fund with bi-annual payments of \$6,151. This loan is scheduled to mature July 1, 2036.

In the event of default, as defined by the loan agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default.

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 percent interest loan will be paid from the Sanitary Sewer fund. This loan is scheduled to mature January 1, 2030.

During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance construction of Eastwood Wastewater Collection and

Wayne County, Ohio
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Treatment Plant. The total amount of the project is \$1,891,849, with \$365,000 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0 percent interest loan will be paid from the Sanitary Sewer fund.

In the event of default, as defined by each OWDA loan agreement, the lender may declare the full amount of the unpaid Project Participation Principal amount immediately due and payable and require the County to pay any fines or penalties incurred with interest.

The County has pledged 100% of the future net customer sewer revenue (future amounts are unknown as the number of customers and rates are unable to be estimated) until the retirement of the sewer system revenue bonds to repay \$684,000 in sewer system revenue bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer revenue bonds were 14.01 percent. The total principal and interest remaining to be paid on all sewer revenue bonds is \$1,099,756. Principal and interest paid for the current year and total net available revenues were \$47,669 and \$190,154, respectively.

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2021, are as follows:

General Obligation Bond						
Year Ended	2011 Refunding Bond					
	Principal	Interest				
	2022	\$ 25,000	\$	875		
Direct Borrowings						
Year Ended	Sewer System Revenue Bond		Sanitary Sewer Imp Bond		USDA Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 18,000	\$ 29,925	\$ 36,200	\$ 59,318	\$ 15,000	\$ 18,476
2023	19,000	29,137	37,700	57,824	15,000	17,839
2024	19,000	28,306	39,100	56,269	16,000	17,201
2025	20,000	27,475	40,800	54,656	17,000	16,521
2026	21,000	26,600	42,500	52,973	18,000	15,799
2027-2031	120,000	118,344	240,300	237,076	100,000	67,094
2032-2036	148,000	89,775	294,000	183,266	121,000	43,974
2037-2041	185,000	54,338	360,100	117,393	132,730	15,881
2042-2045	134,000	11,856	347,300	36,655	-	-
	\$ 684,000	\$ 415,756	\$ 1,438,000	\$ 855,430	\$ 434,730	\$ 212,785
OPWC						
Year Ended	OPWC		OWDA		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 16,600	\$ -	\$ 68,170	\$ -	\$ 153,970	\$ 107,719
2023	16,600	-	68,170	-	156,470	104,800
2024	16,600	-	68,170	-	158,870	101,776
2025	16,600	-	68,170	-	162,570	98,652
2026	16,600	-	68,170	-	166,270	95,372
2027-2031	83,006	-	204,512	-	747,818	422,514
2032-2036	59,663	-	-	-	622,663	317,015
2037-2041	-	-	-	-	677,830	187,612
2042-2045	-	-	-	-	481,300	48,511
	\$ 225,669	\$ -	\$ 545,362	\$ -	\$ 3,327,761	\$ 1,483,971

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

NOTE 12 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2021 follows:

	Outstanding 12/31/20	Increase	Decrease	Outstanding 12/31/21
County Building Improvement Note, Series 2020	\$ 500,000	\$ -	\$ (500,000)	\$ -
County Building Improvement Note, Series 2021	-	1,500,000	-	1,500,000
	<u>\$ 500,000</u>	<u>\$ 1,500,000</u>	<u>\$ (500,000)</u>	<u>\$ 1,500,000</u>

In 2021, the County issued \$1,500,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature May 18, 2022.

In 2020, the County issued \$2,000,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes matured June 3, 2021.

NOTE 13 - RISK MANAGEMENT

General Insurance: The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County is a member of the Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official’s liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property, \$5,000,000 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

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

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

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

Wayne County, Ohio
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An excess coverage insurance policy covers individual claims in excess of \$225,000 up to a maximum of \$5,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$1,434,486 reported in the Health Care Internal Service fund at December 31, 2021, is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims. Claim payments typically run two to four months subsequent to the date incurred.

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family medical coverage range from \$518 to \$1,524. Changes in the fund's liability amount in 2021 and 2020 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2021	\$ 840,232	\$ 12,463,842	\$ (11,869,588)	\$ 1,434,486
2020	1,191,847	11,013,145	(11,364,760)	840,232

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

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

The County contracts with Sedgwick CMS for third party administrative services. Sedgwick CMS handles all claim payments and invoice verification as well as all claim hearings. The County contracts with Midwest Employers Casualty Company for our stop loss insurance on workers compensation claims. The County's stop loss insurance becomes effective once a claim exceeds \$500,000 in spending. Changes in the fund's liability amount in 2021 and 2020 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2021	\$ 10,545	\$ 19,028	\$ 2,572	\$ 32,145
2020	12,914	5,996	(8,365)	10,545

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NOTE 14 - DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability/Net OPEB Liability (Asset)

Pensions and OPEB are components of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions and OPEB are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period.

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* and *net OPEB liability (asset)* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contributions outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

The remainder of this note includes the pension disclosures. See Note 15 for the OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan,

Wayne County, Ohio
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and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a benefit recipient has received benefits for 12 months, current law provides for an annual cost-of-living adjustment (COLA). This COLA is calculated on the original base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019,

Wayne County, Ohio
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current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index (CPI), capped at 3 percent.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2021 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2021 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,290,415 for 2021. Of this amount, \$540,311 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective August 1, 2017 – July 1, 2019, any member could retire with reduced benefits

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who had (1) five years of service credit and age 60; (2) 27 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Effective August 1, 2019 – July 1, 2021, any member may retire with reduced benefits who has (1) five years of service credit and age 60; (2) 28 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Eligibility changes will continue to be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit plan unfunded liability. A member is eligible to receive a monthly retirement benefit at age 50 and termination of employment. The member may elect to receive a lump-sum withdrawal.

The Combined plan offers features of both the DB Plan and the DC Plan. In the Combined plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2021 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$83,315 for 2021.

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

The net pension liability for OPERS was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2021, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Period	0.208181%	0.004633%	
Prior Measurement Period	0.203405%	0.005302%	
Change in Proportion	<u>0.004776%</u>	<u>-0.000669%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 30,827,074	\$ 592,385	\$ 31,419,459
Pension Expense	\$ 801,043	\$ (36,396)	\$ 764,647

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between Expected and			
Actual Experience	\$ -	\$ 18,303	\$ 18,303
Changes of Assumptions	-	164,338	164,338
Changes in Proportionate Share and			
Differences in Contributions	722,099	107,412	829,511
County Contributions Subsequent			
to the Measurement Date	4,290,415	43,407	4,333,822
Total Deferred Outflows of Resources	<u>\$ 5,012,514</u>	<u>\$ 333,460</u>	<u>\$ 5,345,974</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 1,289,521	\$ 3,712	\$ 1,293,233
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	12,015,491	510,524	12,526,015
Changes in Proportionate Share and			
Differences in Contributions	97,482	116,799	214,281
Total Deferred Inflows of Resources	<u>\$ 13,402,494</u>	<u>\$ 631,035</u>	<u>\$ 14,033,529</u>

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\$4,333,822 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2022	\$ (4,669,067)	\$ (75,886)	\$ (4,744,953)
2023	(1,474,670)	(64,311)	(1,538,981)
2024	(4,897,923)	(70,383)	(4,968,306)
2025	(1,638,735)	(130,402)	(1,769,137)
Total	<u>\$ (12,680,395)</u>	<u>\$ (340,982)</u>	<u>\$ (13,021,377)</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020 are presented below.

<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Wage Inflation	3.25 percent
Future Salary Increases, including wage inflation	3.25 percent to 10.75 percent (including wage inflation)
Investment Rate of Return	
Current Measurement Date	7.20 percent
Prior Measurement Date	7.20 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 0.50 percent Simple through 2021, then 2.15 percent Simple

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to 0.5 percent simple through 2021 then 2.15 percent simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males

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and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

<u>Asset Class</u>	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	9.00	4.75
Total	<u>100.00 %</u>	<u>5.43 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent and the County's proportionate share of the net pension liability if it were calculated using a discount rate that is one percent lower (6.20 percent) or one percent higher (8.20 percent) than the current rate:

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	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 58,802,805	\$ 30,827,074	\$ 7,565,298

Changes between Measurement Date and Report Date During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation, are presented below:

Inflation	2.50 percent
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3.00 percent
Cost-of-Living Adjustments	0.00 percent

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

The actuarial assumptions used in the June 30, 2021 valuation, were based on the results of the latest available actuarial experience study, which is for the period July 1, 2011, through June 30, 2016.

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return*
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

*Ten year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS'

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investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate. The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021. The projection of cash flows used to determine the discount rate assumes that employer and member contributions will be made at statutory contribution rates of 14 percent each. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the County's proportionate share of the net pension liability as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 1,109,315	\$ 592,385	\$ 155,580

Assumption and Benefit Changes Since the Prior Measurement Date The discount rate was adjusted to 7.00 percent from 7.45 percent for the June 30, 2021 valuation.

NOTE 15 – DEFINED BENEFIT OPEB PLANS

See Note 14 for a description of the net OPEB liability (asset).

Plan Description – Ohio Public Employees Retirement System (OPERS)

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 trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents,

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OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

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Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2021.

Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2021, STRS did not allocate any employer contributions to post-employment health care.

OPEB Liability (Asset), OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment,

Wayne County, Ohio
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and interest accruals during the year. The net OPEB liability (asset) was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.208563%	0.0046331%	
Prior Measurement Period	0.203536%	0.0053022%	
Change in Proportion	<u>0.005027%</u>	<u>-0.0006691%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (3,715,716)	\$ (97,685)	\$ (3,813,401)
OPEB Expense	\$ (22,329,693)	\$ (6,435)	\$ (22,336,128)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between Expected and Actual Experience	\$ -	\$ 3,479	\$ 3,479
Changes of Assumptions	1,826,690	6,239	1,832,929
Changes in Proportionate Share and Differences in Contributions	485,749	2,080	487,829
Total Deferred Outflows of Resources	<u>\$ 2,312,439</u>	<u>\$ 11,798</u>	<u>\$ 2,324,237</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 3,353,411	\$ 17,899	\$ 3,371,310
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	1,979,041	27,074	2,006,115
Changes of Assumptions	6,020,574	58,274	6,078,848
Changes in Proportionate Share and Differences in Contributions	66,834	427	67,261
Total Deferred Inflows of Resources	<u>\$ 11,419,860</u>	<u>\$ 103,674</u>	<u>\$ 11,523,534</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2022	\$ (4,719,352)	\$ (26,286)	\$ (4,745,638)
2023	(3,294,865)	(25,607)	(3,320,472)
2024	(860,010)	(25,191)	(885,201)
2025	(233,194)	(11,181)	(244,375)
2026	-	(3,643)	(3,643)
Thereafter	-	32	32
	<u>\$ (9,107,421)</u>	<u>\$ (91,876)</u>	<u>\$ (9,199,297)</u>

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Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, Including Inflation	3.25 to 10.75 percent, including wage inflation
Single Discount Rate:	
Current Measurement Date	6.00 percent
Prior Measurement Date	3.16 percent
Investment Rate of Return:	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.00 percent
Municipal Bond Rate:	
Current Measurement Date	2.00 percent
Prior Measurement Date	2.75 percent
Health Care Cost Trend Rate:	
Current Measurement Date	8.5 percent, initial, 3.50 percent, ultimate in 2035
Prior Measurement Date	10.5 percent, initial, 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

Wayne County, Ohio
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For the Year Ended December 31, 2021

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by OPERS investment consultant.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.02
Total	<u>100.00 %</u>	<u>4.43 %</u>

Discount Rate A single discount rate of 6.00 percent was used to measure the total OPEB liability on the measurement date of December 31, 2020. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent and the County's proportionate share of the net OPEB liability (asset) if it were calculated using a discount rate that is one percent lower (5.00 percent) or one percent higher (7.00 percent) than the current rate:

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	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (923,934)	\$ (3,715,716)	\$ (6,010,786)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability (asset). The following table presents the net OPEB liability (asset) calculated using the assumed trend rates, and the expected net OPEB liability (asset) if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (3,806,275)	\$ (3,715,716)	\$ (3,614,397)

Changes between Measurement Date and Report Date During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation are presented below:

Inflation	2.50 percent	
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	5.00 percent	4.00 percent
Medicare	-16.18 percent	4.00 percent
Prescription Drug		
Pre-Medicare	6.50 percent	4.00 percent
Medicare	29.98 percent	4.00 percent

Wayne County, Ohio
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Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

The actuarial assumptions used in the June 30, 2021 valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016.

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return*
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00 %</u>	

*Ten year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2021, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (82,431)	\$ (97,685)	\$ (110,428)

Assumption Changes Since the Prior Measurement Date The discount rate was adjusted to 7.00 percent from 7.45 percent for the June 30, 2021 valuation.

Benefit Term Changes Since the Prior Measurement Date The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.100 percent. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in current year 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

NOTE 16 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	State and Local Fiscal Recovery
GAAP Basis (as reported)	\$ 142,329	\$ 537,701	\$ 3,997,888	\$ (71,213)	\$ (360,585)	\$ 768,556	\$ -
Adjustments:							
Revenue accruals	133,102	(73,404)	(39,890)	37,641	59,961	134,426	11,237,656
Expenditure accruals	191,184	35,389	(88,823)	(100,769)	(113,835)	(174,786)	-
Funds budgeted elsewhere**	(338,282)	-	-	-	-	-	-
Encumbrances	(1,198,804)	(1,030,392)	(491,377)	(514,971)	(244,341)	(824,984)	(200,000)
Budget Basis	<u>\$ (1,070,471)</u>	<u>\$ (530,706)</u>	<u>\$ 3,377,798</u>	<u>\$ (649,312)</u>	<u>\$ (658,800)</u>	<u>\$ (96,788)</u>	<u>\$ 11,037,656</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, sheriff canine donations and victim assistance trust.

NOTE 17 - CONTINGENT LIABILITIES AND SIGNIFICANT COMMITMENTS

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	\$ 1,002,532
Motor Vehicle and Gas Tax	669,458
County Board of DD	372,660
Job and Family Services	214,069
Wayne County Care Center	188,986
Children Services Board	497,157
State and Local Fiscal Recovery	200,000
Other Governmental	3,113,436
	<u>\$ 6,258,298</u>

Wayne County, Ohio
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For the Year Ended December 31, 2021

NOTE 18 - LANDFILL

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

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

The County has established a commitment for landfill contingencies, which has been included in the General fund for ACFR 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, 2021, the balance of the commitment for landfill contingencies was \$400,000. The General fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement for 30 years subsequent to the final closure date.

NOTE 19 – PIPELINES

The Rover and Nexus pipelines have filed appeals with the Ohio Board of Tax Appeal regarding taxes owed the County. As of May 20, 2022, there has been no decision from the Ohio Board of Tax Appeals regarding the collectability of taxes owed from the pipelines. As of December 31, 2021 outstanding delinquent taxes reported within the County Undivided Auto custodial fund are \$34,367,967 related to this appeal.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net Pension Liability	0.208181%	0.203405%	0.204107%	0.206891%
County's Proportionate Share of the Net Pension Liability	\$ 30,827,074	\$ 40,204,378	\$ 55,900,685	\$ 32,457,187
County's Covered Payroll	\$ 28,576,822	\$ 27,367,653	\$ 26,524,055	\$ 26,276,171
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	107.87%	146.90%	210.75%	123.52%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%
<i>State Teachers Retirement System (STRS)</i>				
County's Proportion of the Net Pension Liability	0.004633%	0.005302%	0.004443%	0.004467%
County's Proportionate Share of the Net Pension Liability	\$ 592,385	\$ 1,282,936	\$ 982,501	\$ 982,094
County's Covered Payroll	\$ 608,264	\$ 590,457	\$ 506,843	\$ 498,357
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	97.39%	217.28%	193.85%	192.07%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the pension system's prior fiscal year end.

See accompanying notes to the required supplementary information.

	2017	2016	2015	2014
	0.200428%	0.207947%	0.208289%	0.208289%
\$	46,388,628	\$ 36,019,025	\$ 25,192,789	\$ 24,554,563
\$	26,688,779	\$ 24,753,129	\$ 24,590,085	\$ 21,915,189
	173.81%	145.51%	102.45%	112.04%
	77.25%	81.08%	86.45%	86.36%
	0.004423%	0.005017%	0.006266%	0.67620%
\$	1,050,681	\$ 1,679,334	\$ 1,731,839	\$ 1,644,726
\$	501,214	\$ 601,343	\$ 643,289	\$ 597,177
	209.63%	279.26%	269.22%	275.42%
	75.30%	66.80%	72.10%	73.00%

Wayne County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - Pension
Last Ten Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 4,290,415	\$ 4,121,521	\$ 3,970,247	\$ 3,848,472
Contributions in Relation to the Contractually Required Contribution	<u>(4,290,415)</u>	<u>(4,121,521)</u>	<u>(3,970,247)</u>	<u>(3,848,472)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 29,763,179	\$ 28,576,822	\$ 27,367,653	\$ 26,524,055
Contributions as a Percentage of Covered Payroll	14.42%	14.42%	14.51%	14.51%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 83,315	\$ 85,157	\$ 82,664	\$ 70,958
Contributions in Relation to the Contractually Required Contribution	<u>(83,315)</u>	<u>(85,157)</u>	<u>(82,664)</u>	<u>(70,958)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 595,107	\$ 608,264	\$ 590,457	\$ 506,843
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

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

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 3,552,821	\$ 3,340,705	\$ 3,095,441	\$ 3,071,009	\$ 2,958,035	n/a
<u>(3,552,821)</u>	<u>(3,340,705)</u>	<u>(3,095,441)</u>	<u>(3,071,009)</u>	<u>(2,958,035)</u>	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a
\$ 26,276,171	\$ 26,688,779	\$ 24,753,129	\$ 24,590,085	\$ 21,915,189	n/a
13.52%	12.52%	12.51%	12.49%	13.50%	n/a
\$ 69,770	\$ 70,170	\$ 84,188	\$ 86,844	\$ 77,633	\$ 117,428
<u>(69,770)</u>	<u>(70,170)</u>	<u>(84,188)</u>	<u>(86,844)</u>	<u>(77,633)</u>	<u>(117,428)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 498,357	\$ 501,214	\$ 601,343	\$ 643,289	\$ 597,177	\$ 903,292
14.00%	14.00%	14.00%	13.50%	13.00%	13.00%

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Ohio Public Employees' Retirement System (OPERS)					
County's Proportion of the Net OPEB Liability	0.208563%	0.203536%	0.203644%	0.205185%	0.202123%
County's Proportionate Share of the Net OPEB Liability	\$ (3,715,716)	\$ 28,113,609	\$ 26,550,370	\$ 22,281,580	\$ 20,415,110
County's Covered Payroll	\$ 28,576,822	\$ 27,367,653	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	-13.00%	102.73%	100.10%	84.80%	76.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%	54.04%
State Teachers Retirement System (STRS)					
County's Proportion of the Net OPEB Liability (Asset)	0.004633%	0.005302%	0.004443%	0.004467%	0.004423%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (97,685)	\$ (93,186)	\$ (73,587)	\$ (71,780)	\$ 172,567
County's Covered Payroll	\$ 608,264	\$ 590,457	\$ 506,843	\$ 498,357	\$ 501,214
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-16.06%	-15.78%	-14.52%	-14.40%	34.43%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	174.70%	182.10%	174.70%	176.00%	47.10%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the pension system's prior fiscal year end.

See accompanying notes to the required supplementary information.

Wayne County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - OPEB
Last Ten Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (1)	\$ 29,763,179	\$ 28,537,449	\$ 27,287,135	\$ 26,524,055
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 595,107	\$ 608,264	\$ 590,457	\$ 506,843
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

(n/a) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(1) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

See accompanying notes to the required supplementary information.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 805,422	\$ 1,876,579	n/a	n/a	n/a	n/a
<u>(805,422)</u>	<u>(1,876,579)</u>	n/a	n/a	n/a	n/a
<u>\$ -</u>	<u>\$ -</u>	n/a	n/a	n/a	n/a
\$ 26,276,171	\$ 26,688,779	n/a	n/a	n/a	n/a
3.07%	7.03%	n/a	n/a	n/a	n/a
\$ -	\$ -	\$ -	\$ 3,216	\$ 5,972	\$ 9,033
<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,216)</u>	<u>(5,972)</u>	<u>(9,033)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 498,357	\$ 501,214	\$ 601,343	\$ 643,289	\$ 597,177	\$ 903,292
0.00%	0.00%	0.00%	0.50%	1.00%	1.00%

See accompanying notes to the required supplementary information.

Wayne County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Note 1 - Net Pension Liability

Changes in Assumptions – OPERS

For fiscal year 2019, the single discount rate changed from 7.50 percent to 7.20 percent.

Amounts reported in calendar year 2017 reflect an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. The following reductions were also made to the actuarial assumptions:

- Discount rate from 8.00 percent to 7.50 percent
- Wage inflation rate from 3.75 percent to 3.25 percent
- Price inflation from 3.00 percent to 2.50 percent

Changes in Benefit Terms – OPERS

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from three percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 the 2.15 percent simple.

Changes in Assumptions – STRS

The Retirement Board approved several changes to the actuarial assumptions in 2017. The long term expected rate of return was reduced from 7.75 percent to 7.45 percent, the inflation assumption was lowered from 2.75 percent to 2.50 percent, the payroll growth assumption was lowered to 3.00 percent, and total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25 percent due to lower inflation. The healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

Changes in Benefit Terms - STRS

Effective July 1, 2017, the cost-of-living adjustment (COLA) was reduced to zero.

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

For calendar year 2020, the following changes were made to the actuarial assumptions:

- Discount rate from 3.96 percent to 3.16 percent
- Municipal bond rate from 3.71 percent to 2.75 percent
- Health Care Cost Trend Rate from 10.00 percent to 10.50 percent

Wayne County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

For calendar year 2019, the following changes were made to the actuarial assumptions:

- Discount rate from 3.85 percent to 3.96 percent
- Investment rate of return from 6.50 percent to 6.00 percent
- Municipal bond rate from 3.31 percent to 3.71 percent
- Health Care Cost Trend Rate from 7.50 percent to 10.00 percent

For calendar year 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Benefit Terms – OPERS

No significant changes in benefit terms.

Changes in Assumptions – STRS

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent. Valuation year per capita health care costs were updated. Health care cost trend rates ranged from 6.00 percent to 11 percent initially and a 4.50 percent ultimate rate for 2017 and changed for 2018 to a range of -5.20 percent to 9.60 percent, initially and a 4.00 ultimate rate.

For 2017, the blended discount rate was increased from 3.26 percent to 4.13 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

Changes in Benefit Terms – STRS

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

Wayne County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

For 2018, the subsidy multiplier for non-Medicare benefit recipients was reduced from 2.1 percent to 1.9 percent per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.

**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. Descriptions were provided for significant special revenue funds. 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.

Dog and Kennel

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

Hazardous Materials

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

Child Enforcement Agency

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

Community Development Block Grant (CDBG)

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

Ditch Maintenance

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

Law Enforcement

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

Enforcement and Education

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

Indigent Drivers Alcohol Treatment

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

Probation Services

To account for fees charged 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.

Local Emergency Planning

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

Nonmajor Special Revenue Funds

Other Nonmajor Special Revenue Funds

<i>Pilot Probation Grant</i>	<i>Juvenile Court Special Project</i>	<i>Marriage License Fees</i>
<i>Court Computerization</i>	<i>Juvenile Probation Services</i>	<i>Indigent Interlock and Alcohol Monitoring</i>
<i>Victim Witness Assistance Program</i>	<i>Law Enforcement Training</i>	<i>Dispute Resolution Fee</i>
<i>Home Arrest Grant</i>	<i>Law Library</i>	<i>Asset Preservation & Recovery</i>
<i>VOCA Grant</i>	<i>Pre-Trial Diversion Program</i>	<i>Conduct of Business</i>
<i>Mediation Services</i>	<i>Deputy Registrar</i>	<i>Targeted Community Alternative Program</i>
<i>Municipal Court Probation</i>	<i>E 911 System</i>	<i>Ohio Attorney General Law Enforcement</i>
<i>Voter Registration</i>	<i>VAWA Investigative Enhancement</i>	<i>Municipal Court Special Project</i>
<i>Indigent Fee Assessment</i>	<i>Foreclosure Management</i>	<i>CARES Act Grants</i>
<i>Family Drug Court</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>Recorder's Equipment</i>	<i>Employee Benefits Liability</i>
<i>Unclaimed Monies</i>	<i>Certificate of Title Administration</i>	<i>Sheriff Rotary</i>
<i>Victim's Assistance Trust</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.

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 7,814,526	\$ 1,535,779	\$ 11,241,399	\$ 20,591,704
Cash and Investments:				
In Segregated Accounts	3,768	-	-	3,768
Receivables:				
Accounts	82,453	-	-	82,453
Due from Other Governments	237,696	-	580,722	818,418
Loans Receivable	321,133	-	-	321,133
Prepaid Items	34,356	-	-	34,356
<i>Total Assets</i>	<u>\$ 8,493,932</u>	<u>\$ 1,535,779</u>	<u>\$ 11,822,121</u>	<u>\$ 21,851,832</u>
Liabilities				
Accounts Payable	\$ 167,474	\$ -	\$ 78	\$ 167,552
Contracts Payable	-	-	689,623	689,623
Accrued Wages and Benefits	110,538	-	-	110,538
Due to Other Governments	47,346	-	-	47,346
Due to Other Funds	3,111	-	-	3,111
Notes Payable	-	1,500,000	-	1,500,000
<i>Total Liabilities</i>	<u>328,469</u>	<u>1,500,000</u>	<u>689,701</u>	<u>2,518,170</u>
Deferred Inflows of Resources				
Unavailable Revenue	65,147	-	580,722	645,869
<i>Total Deferred Inflows of Resources</i>	<u>65,147</u>	<u>-</u>	<u>580,722</u>	<u>645,869</u>
Fund Balances				
Nonspendable	34,356	-	-	34,356
Restricted	8,065,960	-	1,999,145	10,065,105
Committed	-	35,779	9,210,055	9,245,834
Unassigned	-	-	(657,502)	(657,502)
<i>Total Fund Balances</i>	<u>8,100,316</u>	<u>35,779</u>	<u>10,551,698</u>	<u>18,687,793</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 8,493,932</u>	<u>\$ 1,535,779</u>	<u>\$ 11,822,121</u>	<u>\$ 21,851,832</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Charges for Services	\$ 2,953,339	\$ -	\$ 142,032	\$ 3,095,371
Licenses and Permits	650,886	-	-	650,886
Fines and Forfeitures	445,148	-	-	445,148
Intergovernmental	3,166,253	2,500	1,179,838	4,348,591
Special Assessments	1,819	-	-	1,819
Interest	9,413	-	-	9,413
Rent	7,700	-	23,319	31,019
Contributions and Donations	67,717	-	-	67,717
Other	149,252	-	-	149,252
<i>Total Revenues</i>	<u>7,451,527</u>	<u>2,500</u>	<u>1,345,189</u>	<u>8,799,216</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,714,823	-	-	1,714,823
Judicial	596,459	-	-	596,459
Public Safety	1,851,031	-	-	1,851,031
Public Works	97,632	-	-	97,632
Health	3,266,814	-	-	3,266,814
Human Services	1,474,210	-	-	1,474,210
Economic Development and Assistance	221,680	-	-	221,680
Capital Outlay	-	-	2,057,172	2,057,172
Debt Service:				
Principal Retirement	-	2,337,696	-	2,337,696
Interest and Fiscal Charges	-	98,499	-	98,499
<i>Total Expenditures</i>	<u>9,222,649</u>	<u>2,436,195</u>	<u>2,057,172</u>	<u>13,716,016</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,771,122)	(2,433,695)	(711,983)	(4,916,800)
Other Financing Sources (Uses)				
Premium on Debt Issuance	-	1,785	-	1,785
Transfers In	197,017	1,571,624	5,000,199	6,768,840
Transfers Out	(25,000)	-	(2,500)	(27,500)
<i>Total Other Financing Sources (Uses)</i>	<u>172,017</u>	<u>1,573,409</u>	<u>4,997,699</u>	<u>6,743,125</u>
<i>Net Change in Fund Balances</i>	(1,599,105)	(860,286)	4,285,716	1,826,325
<i>Fund Balances Beginning of Year</i>	9,700,732	896,065	6,265,982	16,862,779
<i>Increase (Decrease) in Consumable for Inventory</i>	(1,311)	-	-	(1,311)
<i>Fund Balances End of Year</i>	<u>\$ 8,100,316</u>	<u>\$ 35,779</u>	<u>\$ 10,551,698</u>	<u>\$ 18,687,793</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel	Hazardous Materials
Assets					
Equity in Pooled Cash and Investments	\$ 221,235	\$ 1,885,400	\$ 97,015	\$ 259,426	\$ 9,008
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	125	-
Due from Other Governments	-	-	-	-	11,814
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	431
Total Assets	<u>\$ 221,235</u>	<u>\$ 1,885,400</u>	<u>\$ 97,015</u>	<u>\$ 259,551</u>	<u>\$ 21,253</u>
Liabilities					
Accounts Payable	\$ -	\$ 20,912	\$ 1,144	\$ 6,622	\$ 4,535
Accrued Wages and Benefits	4,294	25,142	-	10,655	507
Due to Other Governments	993	10,288	-	3,828	952
Due to Other Funds	-	-	-	-	-
Total Liabilities	<u>5,287</u>	<u>56,342</u>	<u>1,144</u>	<u>21,105</u>	<u>5,994</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	5,907
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,907</u>
Fund Balances					
Nonspendable	-	-	-	-	431
Restricted	215,948	1,829,058	95,871	238,446	8,921
Total Fund Balances (Deficit)	<u>215,948</u>	<u>1,829,058</u>	<u>95,871</u>	<u>238,446</u>	<u>9,352</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 221,235</u>	<u>\$ 1,885,400</u>	<u>\$ 97,015</u>	<u>\$ 259,551</u>	<u>\$ 21,253</u>

Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment	Probation Services
\$ 1,333,177	\$ 213,727	\$ 50,771	\$ 34,870	\$ 3,212	\$ 107,563	\$ 145,427
-	-	-	3,768	-	-	-
30,905	-	-	-	25	1,168	2,208
118,716	-	-	4,198	-	-	-
-	321,133	-	-	-	-	-
26,447	-	-	-	-	-	-
<u>\$ 1,509,245</u>	<u>\$ 534,860</u>	<u>\$ 50,771</u>	<u>\$ 42,836</u>	<u>\$ 3,237</u>	<u>\$ 108,731</u>	<u>\$ 147,635</u>
\$ 280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31,308	-	-	-	-	-	-
13,244	6,161	-	-	-	-	-
3,111	-	-	-	-	-	-
<u>47,943</u>	<u>6,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26,447	-	-	-	-	-	-
1,434,855	528,699	50,771	42,836	3,237	108,731	147,635
<u>1,461,302</u>	<u>528,699</u>	<u>50,771</u>	<u>42,836</u>	<u>3,237</u>	<u>108,731</u>	<u>147,635</u>
<u>\$ 1,509,245</u>	<u>\$ 534,860</u>	<u>\$ 50,771</u>	<u>\$ 42,836</u>	<u>\$ 3,237</u>	<u>\$ 108,731</u>	<u>\$ 147,635</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant	Court Computerization
Assets					
Equity in Pooled Cash and Investments	\$ 572,980	\$ 77,294	\$ 30,011	\$ 53,247	\$ 140,594
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	10,777
Due from Other Governments	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 572,980</u>	<u>\$ 77,294</u>	<u>\$ 30,011</u>	<u>\$ 53,247</u>	<u>\$ 151,371</u>
Liabilities					
Accounts Payable	\$ 33,325	\$ 488	\$ 1,900	\$ -	\$ 32,205
Accrued Wages and Benefits	-	2,158	-	7,393	2,295
Due to Other Governments	-	419	-	1,135	995
Due to Other Funds	-	-	-	-	-
	<u>33,325</u>	<u>3,065</u>	<u>1,900</u>	<u>8,528</u>	<u>35,495</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	539,655	74,229	28,111	44,719	115,876
Total Fund Balances (Deficit)	<u>539,655</u>	<u>74,229</u>	<u>28,111</u>	<u>44,719</u>	<u>115,876</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 572,980</u>	<u>\$ 77,294</u>	<u>\$ 30,011</u>	<u>\$ 53,247</u>	<u>\$ 151,371</u>

Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation	Voter Registraton	Indigent Fee Assessment
\$ 115,927	\$ 35,475	\$ 10,472	\$ 94,323	\$ 231,813	\$ -	\$ 524
-	-	-	-	-	-	-
-	-	-	8,880	11,300	-	512
-	-	2,558	-	-	17,561	-
-	-	-	-	-	-	-
-	-	-	-	744	6,734	-
<u>\$ 115,927</u>	<u>\$ 35,475</u>	<u>\$ 13,030</u>	<u>\$ 103,203</u>	<u>\$ 243,857</u>	<u>\$ 24,295</u>	<u>\$ 1,036</u>
\$ -	\$ -	\$ 2,396	\$ -	\$ 206	\$ -	\$ -
4,921	2,288	-	2,155	2,460	-	-
2,135	1,124	-	330	378	-	-
-	-	-	-	-	-	-
<u>7,056</u>	<u>3,412</u>	<u>2,396</u>	<u>2,485</u>	<u>3,044</u>	<u>-</u>	<u>-</u>
-	-	78	-	-	17,561	-
-	-	<u>78</u>	-	-	<u>17,561</u>	-
-	-	-	-	744	6,734	-
108,871	32,063	10,556	100,718	240,069	-	1,036
<u>108,871</u>	<u>32,063</u>	<u>10,556</u>	<u>100,718</u>	<u>240,813</u>	<u>6,734</u>	<u>1,036</u>
<u>\$ 115,927</u>	<u>\$ 35,475</u>	<u>\$ 13,030</u>	<u>\$ 103,203</u>	<u>\$ 243,857</u>	<u>\$ 24,295</u>	<u>\$ 1,036</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program
Assets					
Equity in Pooled Cash and Investments	\$ 109,047	\$ 39,884	\$ 9,343	\$ 328,917	\$ 50,338
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	4,556	536
Due from Other Governments	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 109,047</u>	<u>\$ 39,884</u>	<u>\$ 9,343</u>	<u>\$ 333,473</u>	<u>\$ 50,874</u>
Liabilities					
Accounts Payable	\$ 8,169	\$ 130	\$ -	\$ 15,210	\$ -
Accrued Wages and Benefits	-	-	-	832	663
Due to Other Governments	-	-	-	129	228
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>8,169</u>	<u>130</u>	<u>-</u>	<u>16,171</u>	<u>891</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	100,878	39,754	9,343	317,302	49,983
<i>Total Fund Balances (Deficit)</i>	<u>100,878</u>	<u>39,754</u>	<u>9,343</u>	<u>317,302</u>	<u>49,983</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 109,047</u>	<u>\$ 39,884</u>	<u>\$ 9,343</u>	<u>\$ 333,473</u>	<u>\$ 50,874</u>

Deputy Registrar	E 911 System	VAWA Investigative Enhancement	Foreclosure Management	Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Dispute Resolution Fee
\$ 100,917	\$ 873,434	\$ 42,463	\$ 28,604	\$ 11,434	\$ 25,000	\$ 12,288
-	-	-	-	-	-	-
-	-	-	396	594	736	-
-	-	52,301	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 100,917</u>	<u>\$ 873,434</u>	<u>\$ 94,764</u>	<u>\$ 29,000</u>	<u>\$ 12,028</u>	<u>\$ 25,736</u>	<u>\$ 12,288</u>
\$ 60	\$ 21,362	\$ -	\$ -	\$ 11,434	\$ -	\$ -
8,033	648	2,102	216	-	-	-
3,586	100	910	34	-	-	-
-	-	-	-	-	-	-
<u>11,679</u>	<u>22,110</u>	<u>3,012</u>	<u>250</u>	<u>11,434</u>	<u>-</u>	<u>-</u>
-	-	14,851	-	-	-	-
-	-	<u>14,851</u>	-	-	-	-
-	-	-	-	-	-	-
89,238	851,324	76,901	28,750	594	25,736	12,288
<u>89,238</u>	<u>851,324</u>	<u>76,901</u>	<u>28,750</u>	<u>594</u>	<u>25,736</u>	<u>12,288</u>
<u>\$ 100,917</u>	<u>\$ 873,434</u>	<u>\$ 94,764</u>	<u>\$ 29,000</u>	<u>\$ 12,028</u>	<u>\$ 25,736</u>	<u>\$ 12,288</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Asset Preservation & Recovery	Conduct of Business	Targeted Community Alternative Program	Ohio Attorney General Law Enforcement
Assets				
Equity in Pooled Cash and Investments	\$ 90,068	\$ 4,825	\$ 141,453	\$ 6,366
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Due from Other Governments	-	-	-	3,798
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 90,068</u>	<u>\$ 4,825</u>	<u>\$ 141,453</u>	<u>\$ 10,164</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ 3,298	\$ 3,798
Accrued Wages and Benefits	-	-	1,855	-
Due to Other Governments	-	-	284	-
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>5,437</u>	<u>3,798</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	90,068	4,825	136,016	6,366
<i>Total Fund Balances (Deficit)</i>	<u>90,068</u>	<u>4,825</u>	<u>136,016</u>	<u>6,366</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 90,068</u>	<u>\$ 4,825</u>	<u>\$ 141,453</u>	<u>\$ 10,164</u>

Family Drug Court	Municipal Court Special Project	CARES Act Grant	Totals
\$ 25,000	\$ 191,654	\$ -	\$ 7,814,526
-	-	-	3,768
-	9,735	-	82,453
-	-	26,750	237,696
-	-	-	321,133
-	-	-	34,356
<u>\$ 25,000</u>	<u>\$ 201,389</u>	<u>\$ 26,750</u>	<u>\$ 8,493,932</u>
\$ -	\$ -	\$ -	\$ 167,474
-	613	-	110,538
-	93	-	47,346
-	-	-	3,111
-	<u>706</u>	-	<u>328,469</u>
-	-	26,750	65,147
-	-	<u>26,750</u>	<u>65,147</u>
-	-	-	34,356
25,000	200,683	-	8,065,960
<u>25,000</u>	<u>200,683</u>	-	<u>8,100,316</u>
<u>\$ 25,000</u>	<u>\$ 201,389</u>	<u>\$ 26,750</u>	<u>\$ 8,493,932</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel	Hazardous Materials
Revenues					
Charges for Services	\$ 193,152	\$ 1,600,861	\$ 22,501	\$ -	\$ 834
Licenses and Permits	-	65	-	309,824	-
Fines and Forfeitures	-	-	-	3,137	-
Intergovernmental	-	-	-	2,500	72,213
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	7,700	-
Contributions and Donations	-	-	-	67,717	-
Other	10,959	17,657	-	21,291	26,227
<i>Total Revenues</i>	<u>204,111</u>	<u>1,618,583</u>	<u>22,501</u>	<u>412,169</u>	<u>99,274</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	152,729	1,154,468	-	-	-
Judicial	-	-	21,859	-	-
Public Safety	-	-	-	-	70,364
Public Works	-	-	-	-	-
Health	-	-	-	459,664	29,866
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>152,729</u>	<u>1,154,468</u>	<u>21,859</u>	<u>459,664</u>	<u>100,230</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	51,382	464,115	642	(47,495)	(956)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	51,382	464,115	642	(47,495)	(956)
<i>Fund Balances (Deficit) Beginning of Year</i>	164,566	1,364,943	95,229	285,941	10,308
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 215,948</u>	<u>\$ 1,829,058</u>	<u>\$ 95,871</u>	<u>\$ 238,446</u>	<u>\$ 9,352</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>	<u>Indigent Drivers Alcohol Treatment</u>
\$ 284,421	\$ -	\$ -	\$ -	\$ -	\$ 50
-	-	-	-	-	-
-	-	-	1,830	350	28,850
1,378,692	168,100	-	29,240	-	-
-	-	1,819	-	-	-
-	7,489	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
68,112	-	-	934	-	-
<u>1,731,225</u>	<u>175,589</u>	<u>1,819</u>	<u>32,004</u>	<u>350</u>	<u>28,900</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	21,551	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,474,210	-	-	-	-	-
-	-	-	-	-	-
-	221,680	-	-	-	-
<u>1,474,210</u>	<u>221,680</u>	<u>-</u>	<u>21,551</u>	<u>-</u>	<u>-</u>
257,015	(46,091)	1,819	10,453	350	28,900
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
257,015	(46,091)	1,819	10,453	350	28,900
1,205,598	574,790	48,952	32,383	2,887	79,831
(1,311)	-	-	-	-	-
<u>\$ 1,461,302</u>	<u>\$ 528,699</u>	<u>\$ 50,771</u>	<u>\$ 42,836</u>	<u>\$ 3,237</u>	<u>\$ 108,731</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, 2021

	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant
Revenues					
Charges for Services	\$ 32,419	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	374,879	94,000	29,611	252,552
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>32,419</u>	<u>374,879</u>	<u>94,000</u>	<u>29,611</u>	<u>252,552</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	33,794	377,256	-	30,027	235,824
Public Works	-	-	97,632	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>33,794</u>	<u>377,256</u>	<u>97,632</u>	<u>30,027</u>	<u>235,824</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,375)	(2,377)	(3,632)	(416)	16,728
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(1,375)	(2,377)	(3,632)	(416)	16,728
<i>Fund Balances (Deficit) Beginning of Year</i>	149,010	542,032	77,861	28,527	27,991
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 147,635</u>	<u>\$ 539,655</u>	<u>\$ 74,229</u>	<u>\$ 28,111</u>	<u>\$ 44,719</u>

Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation
\$ -	\$ -	\$ -	\$ -	\$ 138,384	\$ 197,528
-	-	-	-	-	-
192,992	-	-	-	-	-
102,445	80,814	84,561	23,762	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>295,437</u>	<u>80,814</u>	<u>84,561</u>	<u>23,762</u>	<u>138,384</u>	<u>197,528</u>
-	-	-	-	-	-
263,355	-	-	-	-	-
-	156,152	122,686	31,645	91,278	159,893
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>263,355</u>	<u>156,152</u>	<u>122,686</u>	<u>31,645</u>	<u>91,278</u>	<u>159,893</u>
32,082	(75,338)	(38,125)	(7,883)	47,106	37,635
-	110,087	-	6,205	-	-
-	-	-	-	-	-
<u>-</u>	<u>110,087</u>	<u>-</u>	<u>6,205</u>	<u>-</u>	<u>-</u>
32,082	34,749	(38,125)	(1,678)	47,106	37,635
83,794	74,122	70,188	12,234	53,612	203,178
-	-	-	-	-	-
<u>\$ 115,876</u>	<u>\$ 108,871</u>	<u>\$ 32,063</u>	<u>\$ 10,556</u>	<u>\$ 100,718</u>	<u>\$ 240,813</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, 2021

	Voter Registrar	Indigent Fee Assessment	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training
Revenues					
Charges for Services	\$ -	\$ 11,797	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	30,301	4,067	-
Intergovernmental	7	-	55,002	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>7</u>	<u>11,797</u>	<u>85,303</u>	<u>4,067</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	26,237	-	-	-	-
Judicial	-	-	68,992	-	-
Public Safety	-	-	8,169	1,834	-
Public Works	-	-	-	-	-
Health	-	12,014	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>26,237</u>	<u>12,014</u>	<u>77,161</u>	<u>1,834</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(26,230)	(217)	8,142	2,233	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(25,000)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(26,230)	(217)	(16,858)	2,233	-
<i>Fund Balances (Deficit) Beginning of Year</i>	32,964	1,253	117,736	37,521	9,343
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 6,734</u>	<u>\$ 1,036</u>	<u>\$ 100,878</u>	<u>\$ 39,754</u>	<u>\$ 9,343</u>

Law Library	Pre-Trial Diversion Program	Deputy Registrar	E 911 System	VAWA Investigative Enhancement	Foreclosure Management
\$ -	\$ 8,250	\$ -	\$ 272,107	\$ -	\$ 4,636
-	-	340,997	-	-	-
153,419	7,841	-	-	-	-
-	-	-	-	132,868	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
68	300	3,704	-	-	-
<u>153,487</u>	<u>16,391</u>	<u>344,701</u>	<u>272,107</u>	<u>132,868</u>	<u>4,636</u>
-	-	305,154	-	76,235	-
173,171	-	-	-	-	6,514
-	19,442	-	217,665	39,268	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>173,171</u>	<u>19,442</u>	<u>305,154</u>	<u>217,665</u>	<u>115,503</u>	<u>6,514</u>
(19,684)	(3,051)	39,547	54,442	17,365	(1,878)
-	-	-	-	28,975	-
-	-	-	-	-	-
-	-	-	-	<u>28,975</u>	-
(19,684)	(3,051)	39,547	54,442	46,340	(1,878)
336,986	53,034	49,691	796,882	30,561	30,628
-	-	-	-	-	-
<u>\$ 317,302</u>	<u>\$ 49,983</u>	<u>\$ 89,238</u>	<u>\$ 851,324</u>	<u>\$ 76,901</u>	<u>\$ 28,750</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, 2021

	Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Dispute Resolution Fee	Asset Preservation & Recovery	Conduct of Business
Revenues					
Charges for Services	\$ 19,521	\$ -	\$ 3,355	\$ 20,325	\$ 1,071
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	22,361	-	-	-
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>19,521</u>	<u>22,361</u>	<u>3,355</u>	<u>20,325</u>	<u>1,071</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	300	-	-
Public Safety	19,471	5,573	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>19,471</u>	<u>5,573</u>	<u>300</u>	<u>-</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	50	16,788	3,055	20,325	1,071
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	50	16,788	3,055	20,325	1,071
<i>Fund Balances (Deficit) Beginning of Year</i>	544	8,948	9,233	69,743	3,754
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 594</u>	<u>\$ 25,736</u>	<u>\$ 12,288</u>	<u>\$ 90,068</u>	<u>\$ 4,825</u>

Targeted Community Alternative Program	Ohio Attorney General Law Enforcement	Family Drug Court	Municipal Court Special Project	CARES Act Grant	Totals
\$ -	\$ -	-	\$ 142,127	\$ -	\$ 2,953,339
-	-	-	-	-	650,886
-	-	-	-	-	445,148
226,880	23,118	-	-	35,009	3,166,253
-	-	-	-	-	1,819
-	-	-	-	1,924	9,413
-	-	-	-	-	7,700
-	-	-	-	-	67,717
-	-	-	-	-	149,252
<u>226,880</u>	<u>23,118</u>	<u>-</u>	<u>142,127</u>	<u>36,933</u>	<u>7,451,527</u>
-	-	-	-	-	1,714,823
-	-	-	62,268	-	596,459
186,021	23,118	-	-	-	1,851,031
-	-	-	-	-	97,632
-	-	-	-	2,765,270	3,266,814
-	-	-	-	-	1,474,210
-	-	-	-	-	-
-	-	-	-	-	221,680
<u>186,021</u>	<u>23,118</u>	<u>-</u>	<u>62,268</u>	<u>2,765,270</u>	<u>9,222,649</u>
40,859	-	-	79,859	(2,728,337)	(1,771,122)
-	-	25,000	-	26,750	197,017
-	-	-	-	-	(25,000)
-	-	<u>25,000</u>	<u>-</u>	<u>26,750</u>	<u>172,017</u>
40,859	-	25,000	79,859	(2,701,587)	(1,599,105)
95,157	6,366	-	120,824	2,701,587	9,700,732
-	-	-	-	-	(1,311)
<u>\$ 136,016</u>	<u>\$ 6,366</u>	<u>\$ 25,000</u>	<u>\$ 200,683</u>	<u>\$ -</u>	<u>\$ 8,100,316</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	County Building Construction	OPWC	Justice Center Communications
Assets			
Equity in Pooled Cash and Investments	\$ 11,009,857	\$ -	\$ 205,604
Due from Other Governments	-	-	-
<i>Total Assets</i>	<u>\$ 11,009,857</u>	<u>\$ -</u>	<u>\$ 205,604</u>
Liabilities			
Accounts Payable	\$ 78	\$ -	\$ -
Contracts Payable	20,668	-	-
<i>Total Liabilities</i>	<u>20,746</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources			
Unavailable Revenue	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	1,984,660	-	-
Committed	9,004,451	-	205,604
Unassigned	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>10,989,111</u>	<u>-</u>	<u>205,604</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,009,857</u>	<u>\$ -</u>	<u>\$ 205,604</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ 25,938	\$ 11,241,399
-	580,722	580,722
<u>\$ -</u>	<u>\$ 606,660</u>	<u>\$ 11,822,121</u>
\$ -	\$ -	\$ 78
657,502	11,453	689,623
<u>657,502</u>	<u>11,453</u>	<u>689,701</u>
-	580,722	580,722
<u>-</u>	<u>580,722</u>	<u>580,722</u>
-	14,485	1,999,145
-	-	9,210,055
(657,502)	-	(657,502)
<u>(657,502)</u>	<u>14,485</u>	<u>10,551,698</u>
<u>\$ -</u>	<u>\$ 606,660</u>	<u>\$ 11,822,121</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2021

	County Building Construction	OPWC	Justice Center Communications
Revenues			
Charges for Services	\$ 2,455	\$ -	\$ 139,577
Intergovernmental	594,130	181,180	-
Rent	23,319	-	-
<i>Total Revenues</i>	<u>619,904</u>	<u>181,180</u>	<u>139,577</u>
Expenditures			
Capital Outlay	559,850	289,637	131,301
<i>Total Expenditures</i>	<u>559,850</u>	<u>289,637</u>	<u>131,301</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	60,054	(108,457)	8,276
Other Financing Sources			
Transfers In	4,933,721	26,478	-
Transfers Out	(2,500)	-	-
<i>Total Other Financing Sources</i>	<u>4,931,221</u>	<u>26,478</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	4,991,275	(81,979)	8,276
<i>Fund Balances Beginning of Year</i>	5,997,836	81,979	197,328
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 10,989,111</u>	<u>\$ -</u>	<u>\$ 205,604</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ -	\$ 142,032
298,707	105,821	1,179,838
-	-	23,319
<u>298,707</u>	<u>105,821</u>	<u>1,345,189</u>
956,209	120,175	2,057,172
<u>956,209</u>	<u>120,175</u>	<u>2,057,172</u>
(657,502)	(14,354)	(711,983)
-	40,000	5,000,199
-	-	(2,500)
<u>-</u>	<u>40,000</u>	<u>4,997,699</u>
(657,502)	25,646	4,285,716
-	(11,161)	6,265,982
-	-	-
<u>\$ (657,502)</u>	<u>\$ 14,485</u>	<u>\$ 10,551,698</u>

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

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 4,816,000	\$ 5,639,099	\$ 823,099
Permissive Sales Taxes	11,800,000	14,185,038	2,385,038
Charges for Services	3,287,400	4,155,276	867,876
Licenses and Permits	107,000	147,948	40,948
Fines and Forfeitures	201,500	262,559	61,059
Intergovernmental	5,766,500	4,730,978	(1,035,522)
Interest	600,000	686,403	86,403
Rent	40,000	38,425	(1,575)
Other	644,713	731,577	86,864
<i>Total Revenues</i>	<u>27,263,113</u>	<u>30,577,303</u>	<u>3,314,190</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	906,742	848,191	58,551
Other	217,650	307,184	(89,534)
Total Commissioners Office	<u>1,124,392</u>	<u>1,155,375</u>	<u>(30,983)</u>
Microfilm			
Personal Services	384,200	370,033	14,167
Materials and Supplies	10,584	10,259	325
Contractual Services	14,906	14,844	62
Other	400	400	-
Total Microfilm	<u>410,090</u>	<u>395,536</u>	<u>14,554</u>
Auditor's Office			
Personal Services	607,352	602,161	5,191
Materials and Supplies	67,540	67,100	440
Contractual Services	3,347	3,299	48
Other	34,652	33,814	838
Total Auditor's Office	<u>712,891</u>	<u>706,374</u>	<u>6,517</u>
Treasurer			
Personal Services	258,463	250,697	7,766
Materials and Supplies	50,500	50,500	-
Contractual Services	32,914	32,600	314
Other	7,286	6,376	910
Total Treasurer	<u>349,163</u>	<u>340,173</u>	<u>8,990</u>
Prosecutor			
Personal Services	1,234,776	1,233,118	1,658
Contractual Services	40,800	40,800	-
Other	75,202	75,202	-
Total Prosecutor	<u>1,350,778</u>	<u>1,349,120</u>	<u>1,658</u>
Data Processing			
Personal Services	119,777	115,502	4,275
Materials and Supplies	105,225	98,304	6,921
Contractual Services	8,086	6,769	1,317
Other	11,752	10,200	1,552
Total Data Processing	<u>244,840</u>	<u>230,775</u>	<u>14,065</u>
Planning Commission			
Personal Services	190,600	170,796	19,804
Contractual Services	51,500	44,001	7,499
Other	139,329	138,223	1,106
Total Planning Commission	<u>381,429</u>	<u>353,020</u>	<u>28,409</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	528,130	472,129	56,001
Materials and Supplies	176,549	176,480	69
Contractual Services	12,219	12,219	-
Capital Outlay	2,110	1,008	1,102
Other	23,594	21,963	1,631
Total Board of Elections	<u>742,602</u>	<u>683,799</u>	<u>58,803</u>
Recorder			
Personal Services	262,300	261,301	999
Total Recorder	<u>262,300</u>	<u>261,301</u>	<u>999</u>
Maintenance and Operations			
Personal Services	309,893	306,424	3,469
Materials and Supplies	93,699	81,545	12,154
Contractual Services	1,514,113	1,370,335	143,778
Other	419,898	363,185	56,713
Total Maintenance and Operations	<u>2,337,603</u>	<u>2,121,489</u>	<u>216,114</u>
Board of Revision			
Other	3,000	3,000	-
Total Board of Revision	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Building and Grounds			
Capital Outlay	468,033	418,111	49,922
Total Building and Grounds	<u>468,033</u>	<u>418,111</u>	<u>49,922</u>
Real Estate Property Taxes			
Other	11,300	10,350	950
Total Real Estate Property Taxes	<u>11,300</u>	<u>10,350</u>	<u>950</u>
Insurance and Pensions			
Personal Services	-	-	-
Contractual Services	807,233	730,474	76,759
Other	8,500	3,500	5,000
Total Insurance and Pensions	<u>815,733</u>	<u>733,974</u>	<u>81,759</u>
Professional Services			
Contractual Services	84,000	84,000	-
Total Professional Services	<u>84,000</u>	<u>84,000</u>	<u>-</u>
Miscellaneous			
Personal Services	5,000	(27)	5,027
Contractual Services	285,927	199,253	86,674
Other	54,682	44,392	10,290
Total Miscellaneous	<u>345,609</u>	<u>243,618</u>	<u>101,991</u>
Total General Government- Legislative and Executive	<u>9,643,763</u>	<u>9,090,015</u>	<u>553,748</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	637,450	632,514	4,936
Materials and Supplies	1,503	1,503	-
Contractual Services	143,425	95,317	48,108
Other	12,097	7,155	4,942
Total Common Pleas Court	<u>794,475</u>	<u>736,489</u>	<u>57,986</u>
Juvenile Court			
Personal Services	696,175	649,562	46,613
Materials and Supplies	5,539	5,540	(1)
Contractual Services	385,420	326,440	58,980
Other	61,626	48,776	12,850
Total Juvenile Court	<u>1,148,760</u>	<u>1,030,318</u>	<u>118,442</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	358,100	355,306	2,794
Materials and Supplies	6,103	6,103	-
Contractual Services	4,114	4,114	-
Other	14,027	14,027	-
Total Probate Court	<u>382,344</u>	<u>379,550</u>	<u>2,794</u>
Clerk of Courts			
Personal Services	1,056,309	1,050,381	5,928
Materials and Supplies	11,455	6,351	5,104
Contractual Services	1,060	700	360
Other	4,056	1,900	2,156
Total Clerk of Courts	<u>1,072,880</u>	<u>1,059,332</u>	<u>13,548</u>
Municipal Court			
Personal Services	1,134,700	1,111,126	23,574
Materials and Supplies	1,123	1,120	3
Contractual Services	140,000	130,446	9,554
Other	74,286	66,520	7,766
Total Municipal Court	<u>1,350,109</u>	<u>1,309,212</u>	<u>40,897</u>
Public Defender			
Personal Services	739,800	724,278	15,522
Materials and Supplies	800	300	500
Contractual Services	3,000	2,000	1,000
Other	16,559	11,150	5,409
Total Public Defender	<u>760,159</u>	<u>737,728</u>	<u>22,431</u>
District Court of Appeals			
Contractual Services	57,905	44,570	13,335
Total District Court of Appeals	<u>57,905</u>	<u>44,570</u>	<u>13,335</u>
Jury Commission			
Personal Services	14,400	14,030	370
Materials and Supplies	2,239	2,016	223
Total Jury Commission	<u>16,639</u>	<u>16,046</u>	<u>593</u>
Adult Probation			
Personal Services	380,300	333,230	47,070
Other	100	-	100
Total Adult Probation	<u>380,400</u>	<u>333,230</u>	<u>47,170</u>
Juvenile Probation			
Personal Services	594,325	588,527	5,798
Other	22,889	12,065	10,824
Total Juvenile Probation	<u>617,214</u>	<u>600,592</u>	<u>16,622</u>
Total General Government-Judicial	<u>6,580,885</u>	<u>6,247,067</u>	<u>333,818</u>
Total General Government	<u>16,224,648</u>	<u>15,337,082</u>	<u>887,566</u>
Public Safety:			
Justice Center			
Personal Services	1,090,900	938,591	152,309
Materials and Supplies	6,356	4,210	2,146
Contractual Services	325,508	318,938	6,570
Other	11,772	7,500	4,272
Total Justice Center	<u>1,434,536</u>	<u>1,269,239</u>	<u>165,297</u>
Coroner			
Personal Services	210,260	188,402	21,858
Materials and Supplies	501	500	1
Contractual Services	40,214	34,615	5,599
Other	21,880	21,880	-
Total Coroner	<u>272,855</u>	<u>245,397</u>	<u>27,458</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	92,900	89,037	3,863
Contractual Services	103,110	97,133	5,977
Total Home Arrest	<u>196,010</u>	<u>186,170</u>	<u>9,840</u>
Sheriff			
Personal Services	5,407,787	3,592,812	1,814,975
Materials and Supplies	189,868	189,866	2
Contractual Services	989,378	694,316	295,062
Capital Outlay	76,233	75,232	1,001
Other	266,019	263,705	2,314
Total Sheriff	<u>6,929,285</u>	<u>4,815,931</u>	<u>2,113,354</u>
Building Regulations Department			
Personal Services	340,500	323,200	17,300
Materials and Supplies	1,666	513	1,153
Contractual Services	31,630	29,630	2,000
Other	30,319	20,793	9,526
Total Building Regulations Department	<u>404,115</u>	<u>374,136</u>	<u>29,979</u>
Disaster Services			
Personal Services	171,000	169,716	1,284
Contractual Services	36,940	36,304	636
Other	13,804	12,013	1,791
Total Disaster Services	<u>221,744</u>	<u>218,033</u>	<u>3,711</u>
Detention Home			
Contractual Services	500,000	433,351	66,649
Total Detention Home	<u>500,000</u>	<u>433,351</u>	<u>66,649</u>
Total Public Safety	<u>9,958,545</u>	<u>7,542,257</u>	<u>2,416,288</u>
Public Works:			
Engineer			
Personal Services	126,550	125,299	1,251
Materials and Supplies	1,190	1,151	39
Other	11,409	2,900	8,509
Total Engineer	<u>139,149</u>	<u>129,350</u>	<u>9,799</u>
Total Public Works	<u>139,149</u>	<u>129,350</u>	<u>9,799</u>
Health:			
Commissioners			
Contractual Services	103,458	99,357	4,101
Total Commissioners	<u>103,458</u>	<u>99,357</u>	<u>4,101</u>
TB Hospital			
Contractual Services	1,800	800	1,000
Total TB Hospital	<u>1,800</u>	<u>800</u>	<u>1,000</u>
Vital Statistics			
Contractual Services	5,000	2,741	2,259
Total Vital Statistics	<u>5,000</u>	<u>2,741</u>	<u>2,259</u>
Other Health			
Contractual Services	301,120	301,118	2
Total Other Health	<u>301,120</u>	<u>301,118</u>	<u>2</u>
Total Health	<u>411,378</u>	<u>404,016</u>	<u>7,362</u>
Human Services:			
Soldiers Relief			
Materials and Supplies	6,007	4,579	1,428
Contractual Services	9,842	4,786	5,056
Capital Outlay	10,500	4,554	5,946
Other	490,633	140,577	350,056
Total Soldiers Relief	<u>516,982</u>	<u>154,496</u>	<u>362,486</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	446,400	361,382	85,018
Other	99,344	59,177	40,167
Total Veterans Services	<u>545,744</u>	<u>420,559</u>	<u>125,185</u>
Other Charity			
Other	200	-	200
Total Other Charity	<u>200</u>	<u>-</u>	<u>200</u>
Total Human Services	<u>1,062,926</u>	<u>575,055</u>	<u>487,871</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	632,881	632,881	-
Other	9,637	9,114	523
Total Agriculture	<u>642,518</u>	<u>641,995</u>	<u>523</u>
Total Economic Development and Assistance	<u>642,518</u>	<u>641,995</u>	<u>523</u>
Debt Service			
Principal Retirement	62,551	62,551	-
Total Debt Service	<u>62,551</u>	<u>62,551</u>	<u>-</u>
Total Expenditures	<u>28,501,715</u>	<u>24,692,306</u>	<u>3,809,409</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,238,602)</u>	<u>5,884,997</u>	<u>7,123,599</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	5,000	6,619	1,619
Transfers Out	(7,292,387)	(6,962,087)	330,300
Total Other Financing Sources (Uses)	<u>(7,287,387)</u>	<u>(6,955,468)</u>	<u>331,919</u>
Net Change in Fund Balance	(8,525,989)	(1,070,471)	7,455,518
Fund Balance (Deficit) Beginning of Year	7,271,904	7,271,904	-
Prior Year Encumbrances Appropriated	1,304,088	1,304,088	-
Fund Balance (Deficit) End of Year	<u>\$ 50,003</u>	<u>\$ 7,505,521</u>	<u>\$ 7,455,518</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, 2021*

	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
Total Mt. Eaton Landfill Trust	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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 10,000	\$ 148,458	\$ 138,458
<i>Total Revenues</i>	<u>10,000</u>	<u>148,458</u>	<u>138,458</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Unclaimed Monies			
Other	218,537	107,471	111,066
<i>Total Expenditures</i>	<u>218,537</u>	<u>107,471</u>	<u>111,066</u>
<i>Net Change in Fund Balance</i>	(208,537)	40,987	249,524
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>208,537</u>	<u>208,537</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 249,524</u>	<u>\$ 249,524</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,300,846	\$ 75,846
Charges for Services	30,000	25,504	(4,496)
Fines and Forfeitures	50,000	34,271	(15,729)
Intergovernmental	7,350,000	7,415,811	65,811
Contributions and Donations	90,000	96,883	6,883
Other	35,000	463,171	428,171
<i>Total Revenues</i>	<u>8,780,000</u>	<u>9,336,486</u>	<u>556,486</u>
Expenditures			
Current:			
Public Works			
Personal Services	3,509,732	3,437,886	71,846
Contractual Services	2,671,741	2,584,278	87,463
Materials and Supplies	2,323,614	2,221,372	102,242
Capital Outlay	662,038	639,819	22,219
Other	658,856	681,426	(22,570)
<i>Total Expenditures</i>	<u>9,825,981</u>	<u>9,564,781</u>	<u>261,200</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,045,981)	(228,295)	817,686
Other Financing Sources (Uses)			
Transfers Out	(387,275)	(302,411)	84,864
<i>Total Other Financing Sources (Uses)</i>	<u>(387,275)</u>	<u>(302,411)</u>	<u>84,864</u>
<i>Net Change in Fund Balance</i>	(1,433,256)	(530,706)	902,550
<i>Fund Balance (Deficit) Beginning of Year</i>	456,217	456,217	-
Prior Year Encumbrances Appropriated	977,039	977,039	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 902,550</u>	<u>\$ 902,550</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 11,000,000	\$ 10,690,528	\$ (309,472)
Intergovernmental	2,445,880	3,075,585	629,705
Interest	68	68	-
Other	330,211	487,268	157,057
<i>Total Revenues</i>	<u>13,776,159</u>	<u>14,253,449</u>	<u>477,290</u>
Expenditures			
Current:			
Human Services			
Personal Services	4,197,146	4,158,412	38,734
Contractual Services	4,592,943	2,757,126	1,835,817
Materials and Supplies	147,828	117,358	30,470
Capital Outlay	95,072	58,913	36,159
Other	7,108,437	3,783,842	3,324,595
<i>Total Expenditures</i>	<u>16,141,426</u>	<u>10,875,651</u>	<u>5,265,775</u>
<i>Net Change in Fund Balance</i>	(2,365,267)	3,377,798	5,743,065
<i>Fund Balance (Deficit) Beginning of Year</i>	8,872,250	8,872,250	-
Prior Year Encumbrances Appropriated	1,284,516	1,284,516	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 7,791,499</u>	<u>\$ 13,534,564</u>	<u>\$ 5,743,065</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 6,215,060	\$ 6,295,305	\$ 80,245
Other	95,612	186,007	90,395
<i>Total Revenues</i>	<u>6,310,672</u>	<u>6,481,312</u>	<u>170,640</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,428,705	3,244,892	183,813
Contractual Services	4,552,620	3,775,680	776,940
Materials and Supplies	97,735	72,291	25,444
Capital Outlay	115,270	57,715	57,555
Other	303,406	183,204	120,202
<i>Total Expenditures</i>	<u>8,497,736</u>	<u>7,333,782</u>	<u>1,163,954</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,187,064)	(852,470)	1,334,594
Other Financing Sources (Uses)			
Transfers In	239,214	203,158	(36,056)
<i>Total Other Financing Sources (Uses)</i>	<u>239,214</u>	<u>203,158</u>	<u>(36,056)</u>
<i>Net Change in Fund Balance</i>	(1,947,850)	(649,312)	1,298,538
<i>Fund Balance (Deficit) Beginning of Year</i>	1,289,757	1,289,757	-
Prior Year Encumbrances Appropriated	658,097	658,097	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4</u>	<u>\$ 1,298,542</u>	<u>\$ 1,298,538</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 1,700,000	\$ 1,635,714	\$ (64,286)
Charges for Services	2,579,980	3,025,736	445,756
Intergovernmental	191,020	332,683	141,663
Other	4,500	41,956	37,456
<i>Total Revenues</i>	<u>4,475,500</u>	<u>5,036,089</u>	<u>560,589</u>
Expenditures			
Current:			
Human Services			
Personal Services	4,387,916	4,273,101	114,815
Contractual Services	966,974	706,677	260,297
Materials and Supplies	653,454	498,832	154,622
Capital Outlay	59,777	31,222	28,555
Other	237,035	185,057	51,978
Total Human Services	<u>6,305,156</u>	<u>5,694,889</u>	<u>610,267</u>
<i>Total Expenditures</i>	<u>6,305,156</u>	<u>5,694,889</u>	<u>610,267</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,829,656)	(658,800)	1,170,856
Other Financing Sources (Uses)			
Transfers Out	(34,606)	-	34,606
<i>Total Other Financing Sources (Uses)</i>	<u>(34,606)</u>	<u>-</u>	<u>34,606</u>
<i>Net Change in Fund Balance</i>	(1,864,262)	(658,800)	1,205,462
<i>Fund Balance (Deficit) Beginning of Year</i>	4,984,898	4,984,898	-
Prior Year Encumbrances Appropriated	<u>371,214</u>	<u>371,214</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3,491,850</u>	<u>\$ 4,697,312</u>	<u>\$ 1,205,462</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 4,000,000	\$ 4,031,524	\$ 31,524
Charges for Services	940,000	1,300,218	360,218
Intergovernmental	5,211,659	5,138,184	(73,475)
Interest	-	208	208
Contributions and Donations	21,820	22,212	392
Other	103,000	90,031	(12,969)
<i>Total Revenues</i>	<u>10,276,479</u>	<u>10,582,377</u>	<u>305,898</u>
Expenditures			
Current:			
Human Services			
Personal Services	4,979,373	4,849,886	129,487
Contractual Services	6,919,501	5,574,872	1,344,629
Materials and Supplies	38,934	36,359	2,575
Capital Outlay	38,321	34,965	3,356
Other	787,734	183,083	604,651
<i>Total Expenditures</i>	<u>12,763,863</u>	<u>10,679,165</u>	<u>2,084,698</u>
<i>Net Change in Fund Balance</i>	(2,487,384)	(96,788)	2,390,596
<i>Fund Balance (Deficit) Beginning of Year</i>	6,968,802	6,968,802	-
Prior Year Encumbrances Appropriated	<u>779,365</u>	<u>779,365</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,260,783</u>	<u>\$ 7,651,379</u>	<u>\$ 2,390,596</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
State and Local Fiscal Recovery
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 11,237,656	\$ 11,237,656	\$ -
<i>Total Revenues</i>	<u>11,237,656</u>	<u>11,237,656</u>	<u>-</u>
Expenditures			
Current:			
Other			
Contractual Services	2,500,000	100,000	2,400,000
Other	8,737,656	100,000	8,637,656
<i>Total Other</i>	<u>11,237,656</u>	<u>200,000</u>	<u>11,037,656</u>
<i>Total Expenditures</i>	<u>11,237,656</u>	<u>200,000</u>	<u>11,037,656</u>
<i>Net Change in Fund Balance</i>	-	11,037,656	11,037,656
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 11,037,656</u>	<u>\$ 11,037,656</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 193,152	\$ 43,152
Other	10,000	10,959	959
<i>Total Revenues</i>	<u>160,000</u>	<u>204,111</u>	<u>44,111</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	151,436	117,362	34,074
Contractual Services	23,000	22,496	504
Materials and Supplies	16,960	10,027	6,933
Other	142,327	43,944	98,383
Total Dog and Kennel	<u>333,723</u>	<u>193,829</u>	<u>139,894</u>
<i>Total Expenditures</i>	<u>333,723</u>	<u>193,829</u>	<u>139,894</u>
<i>Net Change in Fund Balance</i>	(173,723)	10,282	184,005
<i>Fund Balance (Deficit) Beginning of Year</i>	129,273	129,273	-
Prior Year Encumbrances Appropriated	<u>44,452</u>	<u>44,452</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 184,007</u>	<u>\$ 184,005</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,413,307	\$ 1,600,861	\$ 187,554
Licenses and Permits	-	65	65
Other	9,400	17,657	8,257
<i>Total Revenues</i>	<u>1,422,707</u>	<u>1,618,583</u>	<u>195,876</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	893,597	860,693	32,904
Contractual Services	862,390	774,788	87,602
Materials and Supplies	19,144	5,677	13,467
Other	84,640	49,660	34,980
 Total Real Estate Assessment	 <u>1,859,771</u>	 <u>1,690,818</u>	 <u>168,953</u>
<i>Total Expenditures</i>	<u>1,859,771</u>	<u>1,690,818</u>	<u>168,953</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(437,064)	(72,235)	364,829
Other Financing Sources (Uses)			
Transfers Out	(994,551)	-	994,551
<i>Net Change in Fund Balance</i>	(1,431,615)	(72,235)	1,359,380
<i>Fund Balance (Deficit) Beginning of Year</i>	831,425	831,425	-
Prior Year Encumbrances Appropriated	600,192	600,192	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 1,359,382</u>	<u>\$ 1,359,380</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 16,000	\$ 22,501	\$ 6,501
<i>Total Revenues</i>	<u>16,000</u>	<u>22,501</u>	<u>6,501</u>
Expenditures			
Current:			
General Government:			
Judicial			
Other	111,226	30,709	80,517
<i>Total Expenditures</i>	<u>111,226</u>	<u>30,709</u>	<u>80,517</u>
<i>Net Change in Fund Balance</i>	(95,226)	(8,208)	87,018
<i>Fund Balance (Deficit) Beginning of Year</i>	87,764	87,764	-
Prior Year Encumbrances Appropriated	<u>7,462</u>	<u>7,462</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 87,018</u>	<u>\$ 87,018</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 267,985	\$ 311,745	\$ 43,760
Fines and Forfeitures	6,000	3,184	(2,816)
Intergovernmental	2,500	2,500	-
Rent	8,400	7,700	(700)
Contributions and Donations	51,000	67,717	16,717
Other	29,568	21,291	(8,277)
<i>Total Revenues</i>	<u>365,453</u>	<u>414,137</u>	<u>48,684</u>
Expenditures			
Current:			
Health			
Healthcare			
Personal Services	367,862	359,902	7,960
Contractual Services	30,564	24,409	6,155
Materials and Supplies	41,242	32,435	8,807
Capital Outlay	17,000	10,858	6,142
Other	52,401	38,702	13,699
Total Healthcare	<u>509,069</u>	<u>466,306</u>	<u>42,763</u>
Sheriff			
Other	166,146	37,546	128,600
Total Sheriff	<u>166,146</u>	<u>37,546</u>	<u>128,600</u>
Total Health	<u>675,215</u>	<u>503,852</u>	<u>171,363</u>
<i>Total Expenditures</i>	<u>675,215</u>	<u>503,852</u>	<u>171,363</u>
<i>Net Change in Fund Balance</i>	(309,762)	(89,715)	220,047
<i>Fund Balance (Deficit) Beginning of Year</i>	260,578	260,578	-
Prior Year Encumbrances Appropriated	49,184	49,184	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 220,047</u>	<u>\$ 220,047</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 800	\$ 834	\$ 34
Intergovernmental	1,831,523	66,306	(1,765,217)
Other	25,000	26,227	1,227
<i>Total Revenues</i>	<u>1,857,323</u>	<u>93,367</u>	<u>(1,763,956)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	1,798,711	100,000	1,698,711
Other	33,064	32,525	539
Total Public Safety	<u>1,831,775</u>	<u>132,525</u>	<u>1,699,250</u>
Health			
Personal Services	22,180	19,978	2,202
Contractual Services	16,016	13,405	2,611
Total Health	<u>38,196</u>	<u>33,383</u>	<u>4,813</u>
<i>Total Expenditures</i>	<u>1,869,971</u>	<u>165,908</u>	<u>1,704,063</u>
<i>Net Change in Fund Balance</i>	(12,648)	(72,541)	(59,893)
<i>Fund Balance (Deficit) Beginning of Year</i>	7,156	7,156	-
Prior Year Encumbrances Appropriated	5,492	5,492	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (59,893)</u>	<u>\$ (59,893)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 335,000	\$ 291,294	\$ (43,706)
Intergovernmental	1,267,184	1,340,147	72,963
Other	60,000	69,197	9,197
<i>Total Revenues</i>	<u>1,662,184</u>	<u>1,700,638</u>	<u>38,454</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	1,478,451	1,304,207	174,244
Contractual Services	205,025	137,888	67,137
Materials and Supplies	30,240	19,948	10,292
Capital Outlay	14,434	7,400	7,034
Other	79,231	63,750	15,481
<i>Total Expenditures</i>	<u>1,807,381</u>	<u>1,533,193</u>	<u>274,188</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(145,197)	167,445	312,642
Other Financing Sources (Uses)			
Transfers Out	(1,000,908)	-	1,000,908
<i>Total Other Financing Sources (Uses)</i>	<u>(1,000,908)</u>	<u>-</u>	<u>1,000,908</u>
<i>Net Change in Fund Balance</i>	(1,146,105)	167,445	1,313,550
<i>Fund Balance (Deficit) Beginning of Year</i>	1,121,175	1,121,175	-
Prior Year Encumbrances Appropriated	24,930	24,930	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,313,550</u>	<u>\$ 1,313,550</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 704,041	\$ 233,354	\$ (470,687)
Interest	136	180	44
Other	16,256	19,507	3,251
<i>Total Revenues</i>	<u>720,433</u>	<u>253,041</u>	<u>(467,392)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	919,416	319,234	600,182
Other	47,304	3,041	44,263
<i>Total Expenditures</i>	<u>966,720</u>	<u>322,275</u>	<u>644,445</u>
<i>Net Change in Fund Balance</i>	(246,287)	(69,234)	177,053
<i>Fund Balance (Deficit) Beginning of Year</i>	153,015	153,015	-
Prior Year Encumbrances Appropriated	93,272	93,272	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 177,053</u>	<u>\$ 177,053</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ -	\$ 1,819	\$ 1,819
<i>Total Revenues</i>	<u>-</u>	<u>1,819</u>	<u>1,819</u>
Expenditures			
Current:			
Capital Outlay			
Contractual Services	48,952	-	48,952
<i>Total Expenditures</i>	<u>48,952</u>	<u>-</u>	<u>48,952</u>
<i>Net Change in Fund Balance</i>	(48,952)	1,819	50,771
<i>Fund Balance (Deficit) Beginning of Year</i>	48,952	48,952	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 50,771</u>	<u>\$ 50,771</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 1,830	\$ 1,830	\$ -
Intergovernmental	26,037	26,037	-
<i>Total Revenues</i>	<u>27,867</u>	<u>27,867</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	34,802	20,826	13,976
Materials and Supplies	3,073	725	2,348
Other	18,545	1,000	17,545
<i>Total Expenditures</i>	<u>56,420</u>	<u>22,551</u>	<u>33,869</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(28,553)	5,316	33,869
<i>Net Change in Fund Balance</i>	(28,553)	5,316	33,869
<i>Fund Balance (Deficit) Beginning of Year</i>	27,944	27,944	-
Prior Year Encumbrances Appropriated	610	610	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 33,870</u>	<u>\$ 33,869</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 338	\$ 338	\$ -
<i>Total Revenues</i>	<u>338</u>	<u>338</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Other	3,212	2,000	1,212
<i>Total Expenditures</i>	<u>3,212</u>	<u>2,000</u>	<u>1,212</u>
<i>Net Change in Fund Balance</i>	(2,874)	(1,662)	1,212
<i>Fund Balance (Deficit) Beginning of Year</i>	2,833	2,833	-
Prior Year Encumbrances Appropriated	41	41	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,212</u>	<u>\$ 1,212</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, 2021*

	Final Budget	Actual	Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 50	\$ 50
Fines and Forfeitures	20,250	28,648	8,398
<i>Total Revenues</i>	<u>20,250</u>	<u>28,698</u>	<u>8,448</u>
Expenditures			
Current:			
Public Safety			
Other	99,115	-	99,115
<i>Total Expenditures</i>	<u>99,115</u>	<u>-</u>	<u>99,115</u>
<i>Net Change in Fund Balance</i>	(78,865)	28,698	107,563
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>78,865</u>	<u>78,865</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 107,563</u></u>	<u><u>\$ 107,563</u></u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 26,000	\$ 31,967	\$ 5,967
Fines and Forfeitures	500	-	(500)
<i>Total Revenues</i>	<u>26,500</u>	<u>31,967</u>	<u>5,467</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	13,263	-	13,263
Other	160,492	36,352	124,140
<i>Total Expenditures</i>	<u>173,755</u>	<u>36,352</u>	<u>137,403</u>
<i>Net Change in Fund Balance</i>	(147,255)	(4,385)	142,870
<i>Fund Balance (Deficit) Beginning of Year</i>	145,496	145,496	-
Prior Year Encumbrances Appropriated	1,759	1,759	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 142,870</u>	<u>\$ 142,870</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 757,478	\$ 413,687	\$ (343,791)
<i>Total Revenues</i>	<u>757,478</u>	<u>413,687</u>	<u>(343,791)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	911,927	625,475	286,452
Materials and Supplies	16,921	5,221	11,700
Capital Outlay	-	-	-
Other	3,500	3,500	-
<i>Total Expenditures</i>	<u>932,348</u>	<u>634,196</u>	<u>298,152</u>
<i>Net Change in Fund Balance</i>	(174,870)	(220,509)	(45,639)
<i>Fund Balance (Deficit) Beginning of Year</i>	441,305	441,305	-
Prior Year Encumbrances Appropriated	<u>100,346</u>	<u>100,346</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 366,781</u>	<u>\$ 321,142</u>	<u>\$ (45,639)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
<i>Total Revenues</i>	<u>95,000</u>	<u>95,000</u>	<u>-</u>
Expenditures			
Current:			
Public Works			
Personal Services	129,765	88,511	41,254
Materials and Supplies	1,856	1,560	296
Contractual Services	755	500	255
Capital Outlay	7,877	3,584	4,293
Other	<u>37,053</u>	<u>13,856</u>	<u>23,197</u>
<i>Total Expenditures</i>	<u>177,306</u>	<u>108,011</u>	<u>69,295</u>
<i>Net Change in Fund Balance</i>	(82,306)	(13,011)	69,295
<i>Fund Balance (Deficit) Beginning of Year</i>	67,408	67,408	-
Prior Year Encumbrances Appropriated	<u>14,898</u>	<u>14,898</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 69,295</u>	<u>\$ 69,295</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 27,000	\$ 29,611	\$ 2,611
<i>Total Revenues</i>	<u>27,000</u>	<u>29,611</u>	<u>2,611</u>
Expenditures			
Current:			
Public Safety			
Other	55,527	28,127	27,400
<i>Total Expenditures</i>	<u>55,527</u>	<u>28,127</u>	<u>27,400</u>
<i>Net Change in Fund Balance</i>	(28,527)	1,484	30,011
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>28,527</u>	<u>28,527</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,011</u>	<u>\$ 30,011</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 252,552	\$ 252,552	\$ -
<i>Total Revenues</i>	<u>252,552</u>	<u>252,552</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	274,152	241,274	32,878
Contractual Services	500	-	500
Materials and Supplies	3,675	1,314	2,361
Other	17,508	-	17,508
<i>Total Expenditures</i>	<u>295,835</u>	<u>242,588</u>	<u>53,247</u>
<i>Net Change in Fund Balance</i>	(43,283)	9,964	53,247
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>43,283</u>	<u>43,283</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 53,247</u>	<u>\$ 53,247</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 193,159	\$ 193,160	\$ 1
Intergovernmental	102,445	102,445	-
<i>Total Revenues</i>	<u>295,604</u>	<u>295,605</u>	<u>1</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	88,150	87,632	518
Contractual Services	66,258	5,545	60,713
Other	186,173	145,079	41,094
<i>Total Expenditures</i>	<u>340,581</u>	<u>238,256</u>	<u>102,325</u>
<i>Net Change in Fund Balance</i>	(44,977)	57,349	102,326
<i>Fund Balance (Deficit) Beginning of Year</i>	26,079	26,079	-
Prior Year Encumbrances Appropriated	31,643	31,643	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 12,745</u>	<u>\$ 115,071</u>	<u>\$ 102,326</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 80,814	\$ 80,814	\$ -
<i>Total Revenues</i>	<u>80,814</u>	<u>80,814</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	253,864	160,325	93,539
Other	5,829	-	5,829
<i>Total Expenditures</i>	<u>259,693</u>	<u>160,325</u>	<u>99,368</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(178,879)</u>	<u>(79,511)</u>	<u>99,368</u>
Other Financing Sources (Uses)			
Transfers In	110,087	110,087	-
Advances Out	(16,557)	-	16,557
<i>Total Other Financing Sources (Uses)</i>	<u>93,530</u>	<u>110,087</u>	<u>16,557</u>
<i>Net Change in Fund Balance</i>	(85,349)	30,576	115,925
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>85,351</u>	<u>85,351</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 115,927</u>	<u>\$ 115,925</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 112,748	\$ 112,748	\$ -
<i>Total Revenues</i>	<u>112,748</u>	<u>112,748</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	109,926	85,587	24,339
Contractual Services	20,329	9,192	11,137
Capital Outlay	18,406	18,406	-
Other	11,490	11,490	-
<i>Total Expenditures</i>	<u>160,151</u>	<u>124,675</u>	<u>35,476</u>
<i>Net Change in Fund Balance</i>	(47,403)	(11,927)	35,476
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>47,403</u>	<u>47,403</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 35,476</u>	<u>\$ 35,476</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 48,506	\$ 26,194	\$ (22,312)
<i>Total Revenues</i>	<u>48,506</u>	<u>26,194</u>	<u>(22,312)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	58,379	58,138	241
Other	6,466	1,328	5,138
<i>Total Expenditures</i>	<u>64,845</u>	<u>59,466</u>	<u>5,379</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(16,339)	(33,272)	(16,933)
Other Financing Sources (Uses)			
Transfers In	6,205	6,205	-
<i>Total Other Financing Sources (Uses)</i>	<u>6,205</u>	<u>6,205</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(10,134)	(27,067)	(16,933)
<i>Fund Balance (Deficit) Beginning of Year</i>	(16,070)	(16,070)	-
Prior Year Encumbrances Appropriated	26,204	26,204	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (16,933)</u>	<u>\$ (16,933)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 141,307	\$ 141,307	\$ -
<i>Total Revenues</i>	<u>141,307</u>	<u>141,307</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	81,500	80,998	502
Contractual Services	106,158	13,500	92,658
<i>Total Expenditures</i>	<u>187,658</u>	<u>94,498</u>	<u>93,160</u>
<i>Net Change in Fund Balance</i>	(46,351)	46,809	93,160
<i>Fund Balance (Deficit) Beginning of Year</i>	43,848	43,848	-
Prior Year Encumbrances Appropriated	<u>2,503</u>	<u>2,503</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 93,160</u>	<u>\$ 93,160</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 157,000	\$ 199,629	\$ 42,629
<i>Total Revenues</i>	<u>157,000</u>	<u>199,629</u>	<u>42,629</u>
Expenditures			
Current:			
Public Safety			
Personal Services	171,095	132,718	38,377
Other	184,625	44,165	140,460
<i>Total Expenditures</i>	<u>355,720</u>	<u>176,883</u>	<u>178,837</u>
<i>Net Change in Fund Balance</i>	(198,720)	22,746	221,466
<i>Fund Balance (Deficit) Beginning of Year</i>	174,929	174,929	-
Prior Year Encumbrances Appropriated	<u>23,794</u>	<u>23,794</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3</u>	<u>\$ 221,469</u>	<u>\$ 221,466</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Voter Registration
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 7	\$ 7	\$ -
<i>Total Revenues</i>	<u>7</u>	<u>7</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Other	36,571	36,571	-
<i>Total Expenditures</i>	<u>36,571</u>	<u>36,571</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(36,564)	(36,564)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	1,938	1,938	-
Prior Year Encumbrances Appropriated	<u>34,626</u>	<u>34,626</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
Indigent Fee Assessment
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 11,435	\$ 11,961	\$ 526
<i>Total Revenues</i>	<u>11,435</u>	<u>11,961</u>	<u>526</u>
Expenditures			
Current:			
Health			
Other	12,014	12,014	-
<i>Total Expenditures</i>	<u>12,014</u>	<u>12,014</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(579)	(53)	526
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>579</u>	<u>579</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 526</u>	<u>\$ 526</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 25,000	\$ 30,301	\$ 5,301
Intergovernmental	55,000	55,002	2
<i>Total Revenues</i>	<u>80,000</u>	<u>85,303</u>	<u>5,303</u>
Expenditures			
Current:			
General Government:			
Judicial			
Capital Outlay	172,736	86,548	86,188
<i>Total Expenditures</i>	<u>172,736</u>	<u>86,548</u>	<u>86,188</u>
<i>Excess of Revenues Under Expenditures</i>	(92,736)	(1,245)	91,491
Other Financing Sources			
Transfers Out	(25,000)	(25,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(117,736)	(26,245)	91,491
<i>Fund Balance (Deficit) Beginning of Year</i>	104,244	104,244	-
Prior Year Encumbrances Appropriated	13,492	13,492	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 91,491</u>	<u>\$ 91,491</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 4,067	\$ 4,067	\$ -
<i>Total Revenues</i>	<u>4,067</u>	<u>4,067</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Other	41,587	6,102	35,485
<i>Total Expenditures</i>	<u>41,587</u>	<u>6,102</u>	<u>35,485</u>
<i>Net Change in Fund Balance</i>	(37,520)	(2,035)	35,485
<i>Fund Balance (Deficit) Beginning of Year</i>	32,815	32,815	-
Prior Year Encumbrances Appropriated	4,705	4,705	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 35,485</u>	<u>\$ 35,485</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Current:			
Public Safety			
Contractual Services	9,343	1,000	8,343
<i>Total Expenditures</i>	<u>9,343</u>	<u>1,000</u>	<u>8,343</u>
<i>Net Change in Fund Balance</i>	(9,343)	(1,000)	8,343
<i>Fund Balance (Deficit) Beginning of Year</i>	5,320	5,320	-
Prior Year Encumbrances Appropriated	<u>4,023</u>	<u>4,023</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,343</u>	<u>\$ 8,343</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 153,002	\$ 153,233	\$ 231
Other	300	68	(232)
<i>Total Revenues</i>	<u>153,302</u>	<u>153,301</u>	<u>(1)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	24,794	24,668	126
Materials and Supplies	119,265	94,897	24,368
Other	117,741	111,312	6,429
<i>Total Expenditures</i>	<u>261,800</u>	<u>230,877</u>	<u>30,923</u>
<i>Deficiency of Revenues Under Expenditures</i>	(108,498)	(77,576)	30,922
<i>Net Change in Fund Balance</i>	(108,498)	(77,576)	30,922
<i>Fund Balance (Deficit) Beginning of Year</i>	316,523	316,523	-
Prior Year Encumbrances Appropriated	32,474	32,474	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 240,499</u>	<u>\$ 271,421</u>	<u>\$ 30,922</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 8,000	\$ 8,850	\$ 850
Fines and Forfeitures	7,300	8,053	753
<i>Total Revenues</i>	<u>15,300</u>	<u>16,903</u>	<u>1,603</u>
Expenditures			
Current:			
Public Safety			
Personal Services	30,355	19,465	10,890
Other	38,295	2,150	36,145
<i>Total Expenditures</i>	<u>68,650</u>	<u>21,615</u>	<u>47,035</u>
<i>Net Change in Fund Balance</i>	(53,350)	(4,712)	48,638
<i>Fund Balance (Deficit) Beginning of Year</i>	52,422	52,422	-
Prior Year Encumbrances Appropriated	928	928	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 48,638</u>	<u>\$ 48,638</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 310,000	\$ 341,412	\$ 31,412
Other	8,900	3,722	(5,178)
<i>Total Revenues</i>	<u>318,900</u>	<u>345,134</u>	<u>26,234</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	313,863	305,579	8,284
Materials and Supplies	1,422	1,422	-
Other	75,663	21,653	54,010
<i>Total Expenditures</i>	<u>390,948</u>	<u>328,654</u>	<u>62,294</u>
<i>Net Change in Fund Balance</i>	(72,048)	16,480	88,528
<i>Fund Balance (Deficit) Beginning of Year</i>	66,437	66,437	-
Prior Year Encumbrances Appropriated	<u>5,616</u>	<u>5,616</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5</u>	<u>\$ 88,533</u>	<u>\$ 88,528</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
E 911 System
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 247,326	\$ 251,458	\$ 4,132
<i>Total Revenues</i>	<u>247,326</u>	<u>251,458</u>	<u>4,132</u>
Expenditures			
Current:			
Public Safety			
Personal Services	15,400	13,851	1,549
Contractual Services	51,000	1,000	50,000
Capital Outlay	250,868	212,207	38,661
<i>Total Expenditures</i>	<u>317,268</u>	<u>227,058</u>	<u>90,210</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(69,942)	24,400	94,342
Other Financing Sources (Uses)			
Transfers Out	(88,781)	-	88,781
<i>Total Other Financing Sources (Uses)</i>	<u>(88,781)</u>	<u>-</u>	<u>88,781</u>
<i>Net Change in Fund Balance</i>	(158,723)	24,400	183,123
<i>Fund Balance (Deficit) Beginning of Year</i>	761,854	761,854	-
Prior Year Encumbrances Appropriated	26,868	26,868	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 629,999</u>	<u>\$ 813,122</u>	<u>\$ 183,123</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 106,073	\$ 102,746	\$ (3,327)
<i>Total Revenues</i>	<u>106,073</u>	<u>102,746</u>	<u>(3,327)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Personal Services	86,220	77,796	8,424
Materials and Supplies	2,580	-	2,580
Other	4,650	1,000	3,650
Total General Government	<u>93,450</u>	<u>78,796</u>	<u>14,654</u>
Public Safety			
Sheriff			
Personal Services	56,723	37,917	18,806
Other	4,105	1,351	2,754
Total Public Safety	<u>60,828</u>	<u>39,268</u>	<u>21,560</u>
<i>Total Expenditures</i>	<u>154,278</u>	<u>118,064</u>	<u>36,214</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(48,205)	(15,318)	32,887
Other Financing Sources (Uses)			
Transfers In	19,974	28,975	9,001
<i>Total Other Financing Sources (Uses)</i>	<u>19,974</u>	<u>28,975</u>	<u>9,001</u>
<i>Net Change in Fund Balance</i>	(28,231)	13,657	41,888
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>26,081</u>	<u>26,081</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>2,150</u>	<u>2,150</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 41,888</u>	<u>\$ 41,888</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 4,640	\$ 4,640	\$ -
<i>Total Revenues</i>	<u>4,640</u>	<u>4,640</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	6,760	6,590	170
Other	28,564	130	28,434
<i>Total Expenditures</i>	<u>35,324</u>	<u>6,720</u>	<u>28,604</u>
<i>Net Change in Fund Balance</i>	(30,684)	(2,080)	28,604
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>30,684</u>	<u>30,684</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 28,604</u>	<u>\$ 28,604</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 18,500	\$ 19,471	\$ 971
<i>Total Revenues</i>	<u>18,500</u>	<u>19,471</u>	<u>971</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	29,477	19,014	10,463
<i>Total Expenditures</i>	<u>29,477</u>	<u>19,014</u>	<u>10,463</u>
<i>Net Change in Fund Balance</i>	(10,977)	457	11,434
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>10,977</u>	<u>10,977</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 11,434</u>	<u>\$ 11,434</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Interlock and Alcohol Monitoring
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 21,853	\$ 22,572	\$ 719
<i>Total Revenues</i>	<u>21,853</u>	<u>22,572</u>	<u>719</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	29,853	22,000	7,853
<i>Total Expenditures</i>	<u>29,853</u>	<u>22,000</u>	<u>7,853</u>
<i>Net Change in Fund Balance</i>	(8,000)	572	8,572
<i>Fund Balance (Deficit) Beginning of Year</i>	429	429	-
Prior Year Encumbrances Appropriated	7,572	7,572	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 8,573</u>	<u>\$ 8,572</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dispute Resolution Fees
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,500	\$ 3,355	\$ 855
<i>Total Revenues</i>	<u>2,500</u>	<u>3,355</u>	<u>855</u>
Expenditures			
Current:			
General Government:			
Judicial			
Contractual Services	11,733	2,000	9,733
<i>Total Expenditures</i>	<u>11,733</u>	<u>2,000</u>	<u>9,733</u>
<i>Net Change in Fund Balance</i>	(9,233)	1,355	10,588
<i>Fund Balance (Deficit) Beginning of Year</i>	5,825	5,825	-
Prior Year Encumbrances Appropriated	<u>3,408</u>	<u>3,408</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,588</u>	<u>\$ 10,588</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Asset Preservation & Recovery
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 17,000	\$ 20,325	\$ 3,325
<i>Total Revenues</i>	<u>17,000</u>	<u>20,325</u>	<u>3,325</u>
Expenditures			
Current:			
General Government:			
Judicial			
Contractual Services	86,742	2,000	84,742
<i>Total Expenditures</i>	<u>86,742</u>	<u>2,000</u>	<u>84,742</u>
<i>Net Change in Fund Balance</i>	(69,742)	18,325	88,067
<i>Fund Balance (Deficit) Beginning of Year</i>	67,531	67,531	-
Prior Year Encumbrances Appropriated	<u>2,212</u>	<u>2,212</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 88,068</u>	<u>\$ 88,067</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Conduct of Business
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000	\$ 1,071	\$ 71
<i>Total Revenues</i>	<u>1,000</u>	<u>1,071</u>	<u>71</u>
Expenditures			
Current:			
Public Works			
Other	4,754	1,000	3,754
<i>Total Expenditures</i>	<u>4,754</u>	<u>1,000</u>	<u>3,754</u>
<i>Net Change in Fund Balance</i>	(3,754)	71	3,825
<i>Fund Balance (Deficit) Beginning of Year</i>	2,754	2,754	-
Prior Year Encumbrances Appropriated	<u>1,000</u>	<u>1,000</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,825</u>	<u>\$ 3,825</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Targeted Community Alternative Programs
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 226,880	\$ 226,880	\$ -
<i>Total Revenues</i>	<u>226,880</u>	<u>226,880</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Public Safety			
Personal Services	80,605	72,552	8,053
Contractual Services	225,132	126,197	98,935
Other	23,204	15,504	7,700
<i>Total Expenditures</i>	<u>328,941</u>	<u>214,253</u>	<u>114,688</u>
<i>Net Change in Fund Balance</i>	(102,061)	12,627	114,688
<i>Fund Balance (Deficit) Beginning of Year</i>	95,973	95,973	-
Prior Year Encumbrances Appropriated	<u>6,089</u>	<u>6,089</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 114,689</u>	<u>\$ 114,688</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Attorney General Law Enforcement
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 23,008	\$ 23,008	\$ -
<i>Total Revenues</i>	<u>23,008</u>	<u>23,008</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	-	-	-
Other	27,530	22,562	4,968
<i>Total Expenditures</i>	<u>27,530</u>	<u>22,562</u>	<u>4,968</u>
<i>Net Change in Fund Balance</i>	(4,522)	446	4,968
<i>Fund Balance (Deficit) Beginning of Year</i>	4,460	4,460	-
Prior Year Encumbrances Appropriated	<u>62</u>	<u>62</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 4,968</u>	<u>\$ 4,968</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Family Drug Court
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Current:			
Judicial			
Contractual Services	20,000	20,000	-
Other	5,000	5,000	-
<i>Total Expenditures</i>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<i>Deficiency of Revenues Under Expenditures</i>	(25,000)	(25,000)	-
Other Financing Sources (Uses)			
Transfers In	25,000	25,000	-
<i>Total Other Financing Sources (Uses)</i>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	-	-	-
<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
Municipal Court Special Project
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 132,000	\$ 141,482	\$ 9,482
<i>Total Revenues</i>	<u>132,000</u>	<u>141,482</u>	<u>9,482</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	44,938	23,700	21,238
Contractual Services	200,089	68,128	131,961
<i>Total Expenditures</i>	<u>245,027</u>	<u>91,828</u>	<u>153,199</u>
<i>Net Change in Fund Balance</i>	(113,027)	49,654	162,681
<i>Fund Balance (Deficit) Beginning of Year</i>	107,593	107,593	-
Prior Year Encumbrances Appropriated	5,434	5,434	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 162,681</u>	<u>\$ 162,681</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
CARES Act Grant
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 61,759	\$ 35,009	\$ (26,750)
Interest	2,478	2,478	-
<i>Total Revenues</i>	<u>64,237</u>	<u>37,487</u>	<u>(26,750)</u>
Expenditures			
Current:			
Health			
Other	3,133,466	3,133,466	-
<i>Total Expenditures</i>	<u>3,133,466</u>	<u>3,133,466</u>	<u>-</u>
<i>Deficiency of Revenues Under Expenditures</i>	(3,069,229)	(3,095,979)	(26,750)
Other Financing Sources			
Transfers In	-	26,750	26,750
Total Other Financing Sources (Uses)	<u>-</u>	<u>26,750</u>	<u>26,750</u>
<i>Net Change in Fund Balance</i>	(3,069,229)	(3,069,229)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	2,784,076	2,784,076	-
Prior Year Encumbrances Appropriated	285,153	285,153	-
<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
Victim's Assistance Trust
For the Year Ended December 31, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Public Safety			
Other	11,691	-	11,691
<i>Total Expenditures</i>	<u>11,691</u>	<u>-</u>	<u>11,691</u>
<i>Net Change in Fund Balance</i>	(11,691)	-	11,691
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>11,691</u>	<u>11,691</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 11,691</u>	<u>\$ 11,691</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 67,000	\$ 86,360	\$ 19,360
<i>Total Revenues</i>	<u>67,000</u>	<u>86,360</u>	<u>19,360</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Contractual Services	155,561	65,750	89,811
Other	15,749	10,000	5,749
<i>Total Expenditures</i>	<u>171,310</u>	<u>75,750</u>	<u>95,560</u>
<i>Net Change in Fund Balance</i>	(104,310)	10,610	114,920
<i>Fund Balance (Deficit) Beginning of Year</i>	32,811	32,811	-
Prior Year Encumbrances Appropriated	71,499	71,499	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 114,920</u>	<u>\$ 114,920</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 625,000	\$ 710,236	\$ 85,236
<i>Total Revenues</i>	<u>625,000</u>	<u>710,236</u>	<u>85,236</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	668,100	611,449	56,651
Contractual Services	21,129	11,178	9,951
Materials and Supplies	17,480	10,058	7,422
Capital Outlay	17,000	11,000	6,000
Other	49,448	27,689	21,759
<i>Total Expenditures</i>	<u>773,157</u>	<u>671,374</u>	<u>101,783</u>
<i>Net Change in Fund Balance</i>	(148,157)	38,862	187,019
<i>Fund Balance (Deficit) Beginning of Year</i>	811,805	811,805	-
Prior Year Encumbrances Appropriated	<u>16,350</u>	<u>16,350</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 679,998</u>	<u>\$ 867,017</u>	<u>\$ 187,019</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 50	\$ 50
<i>Total Revenues</i>	<u>-</u>	<u>50</u>	<u>50</u>
Expenditures			
Current:			
General Government:			
Public Safety			
Other	8,895	1,025	7,870
<i>Total Expenditures</i>	<u>8,895</u>	<u>1,025</u>	<u>7,870</u>
<i>Net Change in Fund Balance</i>	(8,895)	(975)	7,920
<i>Fund Balance (Deficit) Beginning of Year</i>	8,385	8,385	-
Prior Year Encumbrances Appropriated	<u>510</u>	<u>510</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 7,920</u>	<u>\$ 7,920</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 175,000	\$ 175,000
<i>Total Revenues</i>	<u>-</u>	<u>175,000</u>	<u>175,000</u>
Expenditures			
Current:			
Other:			
Public Safety			
Personal Services	1,426,067	-	1,426,067
<i>Total Expenditures</i>	<u>1,426,067</u>	<u>-</u>	<u>1,426,067</u>
<i>Net Change in Fund Balance</i>	(1,426,067)	175,000	1,601,067
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,426,067</u>	<u>1,426,067</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,601,067</u>	<u>\$ 1,601,067</u>

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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 521,204	\$ 521,204	\$ -
Intergovernmental	7,828	7,828	-
Other	120,000	120,000	-
<i>Total Revenues</i>	<u>649,032</u>	<u>649,032</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Public Safety			
Personal Services	636,000	561,078	74,922
Capital Outlay	7,500	3,342	4,158
Other	386,407	68,310	318,097
<i>Total Expenditures</i>	<u>1,029,907</u>	<u>632,730</u>	<u>397,177</u>
<i>Net Change in Fund Balance</i>	(380,875)	16,302	397,177
<i>Fund Balance (Deficit) Beginning of Year</i>	373,136	373,136	-
Prior Year Encumbrances Appropriated	<u>7,739</u>	<u>7,739</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 397,177</u>	<u>\$ 397,177</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 2,500	\$ 2,500	\$ -
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Expenditures			
Debt Service:			
Principal Retirement	2,837,696	2,837,696	-
Interest and Fiscal Charges	128,790	98,499	30,291
<i>Total Expenditures</i>	<u>2,966,486</u>	<u>2,936,195</u>	<u>30,291</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,963,986)	(2,933,695)	30,291
Other Financing Sources (Uses)			
Proceeds from Loans	1,500,000	1,500,000	-
Premium on Note Issued	-	1,785	1,785
Transfers In	1,417,921	1,571,624	153,703
<i>Total Other Financing Sources (Uses)</i>	<u>2,917,921</u>	<u>3,073,409</u>	<u>155,488</u>
<i>Net Change in Fund Balance</i>	(46,065)	139,714	185,779
<i>Fund Balance (Deficit) Beginning of Year</i>	1,396,065	1,396,065	-
Prior Year Encumbrances Appropriated	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,350,000</u>	<u>\$ 1,535,779</u>	<u>\$ 185,779</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,000	\$ 2,455	\$ 455
Intergovernmental	515,455	594,130	78,675
Rental Income	20,000	23,319	3,319
<i>Total Revenues</i>	<u>537,455</u>	<u>619,904</u>	<u>82,449</u>
Expenditures			
Capital Outlay			
Capital Outlay	8,409,429	2,553,300	5,856,129
<i>Total Expenditures</i>	<u>8,409,429</u>	<u>2,553,300</u>	<u>5,856,129</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(7,871,974)	(1,933,396)	5,938,578
Other Financing Sources (Uses)			
Transfers In	2,720,000	4,933,721	2,213,721
Transfers Out	(202,500)	(2,500)	200,000
<i>Total Other Financing Sources (Uses)</i>	<u>2,517,500</u>	<u>4,931,221</u>	<u>2,413,721</u>
<i>Net Change in Fund Balance</i>	(5,354,474)	2,997,825	8,352,299
<i>Fund Balance (Deficit) Beginning of Year</i>	5,712,639	5,712,639	-
Prior Year Encumbrances Appropriated	442,287	442,287	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 800,452</u>	<u>\$ 9,152,751</u>	<u>\$ 8,352,299</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 201,927	\$ 181,180	\$ (20,747)
<i>Total Revenues</i>	<u>201,927</u>	<u>181,180</u>	<u>(20,747)</u>
Expenditures			
Current:			
Capital Outlay			
Capital Outlay	483,608	468,436	15,172
<i>Total Expenditures</i>	<u>483,608</u>	<u>468,436</u>	<u>15,172</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(281,681)	(287,256)	(5,575)
Other Financing Sources (Uses)			
Transfers In	26,478	26,478	-
<i>Total Other Financing Sources (Uses)</i>	<u>26,478</u>	<u>26,478</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(255,203)	(260,778)	(5,575)
<i>Fund Balance (Deficit) Beginning of Year</i>	(219,106)	(219,106)	-
Prior Year Encumbrances Appropriated	474,309	474,309	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (5,575)</u>	<u>\$ (5,575)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 115,000	\$ 139,577	\$ 24,577
<i>Total Revenues</i>	<u>115,000</u>	<u>139,577</u>	<u>24,577</u>
Expenditures			
Current:			
Capital Outlay			
Other	316,724	152,379	164,345
<i>Total Expenditures</i>	<u>316,724</u>	<u>152,379</u>	<u>164,345</u>
<i>Net Change in Fund Balance</i>	(201,724)	(12,802)	188,922
<i>Fund Balance (Deficit) Beginning of Year</i>	95,910	95,910	-
Prior Year Encumbrances Appropriated	105,814	105,814	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 188,922</u>	<u>\$ 188,922</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, 2021*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 2,846,747	\$ 298,707	\$ (2,548,040)
<i>Total Revenues</i>	<u>2,846,747</u>	<u>298,707</u>	<u>(2,548,040)</u>
Expenditures			
Current:			
Capital Outlay			
Capital Outlay	2,846,747	1,007,270	1,839,477
<i>Total Expenditures</i>	<u>2,846,747</u>	<u>1,007,270</u>	<u>1,839,477</u>
<i>Net Change in Fund Balance</i>	-	(708,563)	(708,563)
<i>Fund Balance (Deficit) Beginning of Year</i>	(69,976)	(69,976)	-
Prior Year Encumbrances Appropriated	<u>69,976</u>	<u>69,976</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (708,563)</u>	<u>\$ (708,563)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 741,761	\$ 144,146	\$ (597,615)
<i>Total Revenues</i>	<u>741,761</u>	<u>144,146</u>	<u>(597,615)</u>
Expenditures			
Current:			
Capital Outlay			
Contractual Services	131,626	128,726	2,900
Capital Outlay	1,395,234	973,522	421,712
Other	265,698	153,452	112,246
<i>Total Capital Outlay</i>	<u>1,792,558</u>	<u>1,255,700</u>	<u>536,858</u>
<i>Total Expenditures</i>	<u>1,792,558</u>	<u>1,255,700</u>	<u>536,858</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,050,797)	(1,111,554)	(60,757)
Other Financing Sources			
Transfers In		40,000	40,000
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
<i>Net Change in Fund Balance</i>	(1,050,797)	(1,071,554)	(20,757)
<i>Fund Balance (Deficit) Beginning of Year</i>	(187,037)	(187,037)	-
Prior Year Encumbrances Appropriated	1,237,834	1,237,834	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (20,757)</u>	<u>\$ (20,757)</u>

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**COMBINING STATEMENTS FOR
PROPRIETARY FUNDS**

Wayne County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2021

	Health Care	Self Insurance Worker's Compensation	Totals
Assets			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 2,693,783	\$ 263,066	\$ 2,956,849
<i>Total Current Assets</i>	<u>2,693,783</u>	<u>263,066</u>	<u>2,956,849</u>
<i>Noncurrent Assets</i>			
Net Pension Asset	185,786	-	185,786
<i>Total Noncurrent Assets</i>	<u>185,786</u>	<u>-</u>	<u>185,786</u>
Deferred Outflow of Resources			
Pension	527,471	-	527,471
OPEB	286,325	-	286,325
<i>Total Deferred Outflow of Resources</i>	<u>813,796</u>	<u>-</u>	<u>813,796</u>
<i>Total Assets and Deferred Outflow of Resources</i>	<u>3,693,365</u>	<u>263,066</u>	<u>3,956,431</u>
Liabilities			
<i>Current Liabilities</i>			
Accounts Payable	47,153	12,616	59,769
Accrued Wages and Benefits	6,525	-	6,525
Due to Other Governments	7,441	-	7,441
Unearned Revenue	638,151	-	638,151
Claims Payable	1,434,486	32,145	1,466,631
<i>Total Current Liabilities</i>	<u>2,133,756</u>	<u>44,761</u>	<u>2,178,517</u>
<i>Long-Term Liabilities</i>			
Net Pension Liability	1,541,351	-	1,541,351
Compensated Absences Payable - Net of Current Portion	22,493	-	22,493
<i>Total Long-Term Liabilities</i>	<u>1,563,844</u>	<u>-</u>	<u>1,563,844</u>
<i>Total Liabilities</i>	<u>3,697,600</u>	<u>44,761</u>	<u>3,742,361</u>
Deferred Inflow of Resources			
Pension	762,602	-	762,602
OPEB	630,624	-	630,624
<i>Total Deferred Inflow of Resources</i>	<u>1,393,226</u>	<u>-</u>	<u>1,393,226</u>
Net Position			
Unrestricted	(1,397,461)	218,305	(1,179,156)
<i>Total Net Position</i>	<u>\$ (1,397,461)</u>	<u>\$ 218,305</u>	<u>\$ (1,179,156)</u>

Wayne County, Ohio

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

Internal Service Funds

For the Year Ended December 31, 2021

	<u>Health Care</u>	<u>Self Insurance Worker's Compensation</u>	<u>Totals</u>
Operating Revenues			
Charges for Services	\$ 11,716,285	\$ 156,989	\$ 11,873,274
Other	473,121	-	473,121
<i>Total Operating Revenues</i>	<u>12,189,406</u>	<u>156,989</u>	<u>12,346,395</u>
Operating Expenses			
Personal Services	190,392	-	190,392
Fringe Benefits	(1,119,679)	-	(1,119,679)
Contractual Services	1,248,550	161,727	1,410,277
Claims	12,463,842	19,028	12,482,870
Other	114,089	-	114,089
<i>Total Operating Expenses</i>	<u>12,897,194</u>	<u>180,755</u>	<u>13,077,949</u>
<i>Change in Net Position</i>	(707,788)	(23,766)	(731,554)
<i>Net Position Beginning of Year</i>	(689,673)	242,071	(447,602)
<i>Net Position End of Year</i>	<u>\$ (1,397,461)</u>	<u>\$ 218,305</u>	<u>\$ (1,179,156)</u>

Wayne County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	Health Care	Self Insurance Worker's Compensation	Totals
Cash Flows From Operating Activities			
Cash Received From Sales/Service Charges	\$ 11,831,268	\$ 156,989	\$ 11,988,257
Cash Received From Other Operating Revenue	473,121	-	473,121
Cash Payments for Personal Services	(209,005)	-	(209,005)
Cash Payments for Contractual Services	(1,216,567)	(149,111)	(1,365,678)
Cash Payments for Claims	(11,869,588)	2,572	(11,867,016)
Cash Payments for Other Expenses	(152,259)	-	(152,259)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>(1,143,030)</u>	<u>10,450</u>	<u>(1,132,580)</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(1,143,030)	10,450	(1,132,580)
<i>Cash and Investments at Beginning of Year</i>	3,836,813	252,616	4,089,429
<i>Cash and Investments at End of Year</i>	<u>\$ 2,693,783</u>	<u>\$ 263,066</u>	<u>\$ 2,956,849</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities			
Operating Income (Loss)	\$ (707,788)	\$ (23,766)	\$ (731,554)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:			
(Increase) Decrease in Assets/Deferred Outflows:			
Accounts Receivable	4,017	-	4,017
Due From Other Governments	10,805	-	10,805
Net OPEB Asset	(185,786)	-	(185,786)
Deferred Outflows - Pension/OPEB	(207,468)	-	(207,468)
Increase (Decrease) in Liabilities/Deferred Inflows:			
Accounts Payable	(22,112)	12,616	(9,496)
Accrued Wages and Benefits	(4,800)	-	(4,800)
Compensated Absences Payable	(518)	-	(518)
Due to Other Governments	2,630	-	2,630
Claims Payable	594,254	21,600	615,854
Unearned Revenue	100,161	-	100,161
Net Pension Liability	(66,821)	-	(66,821)
Net OPEB Liability	(1,124,544)	-	(1,124,544)
Deferred Inflows - Pension/OPEB	464,940	-	464,940
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ (1,143,030)</u>	<u>\$ 10,450</u>	<u>\$ (1,132,580)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 969,500	\$ 1,108,419	\$ 138,919
Other	50,000	-	(50,000)
<i>Total Operating Revenues</i>	<u>1,019,500</u>	<u>1,108,419</u>	<u>88,919</u>
Operating Expenses			
Personal Services	290,900	286,285	4,615
Contractual Services	699,384	630,738	68,646
Materials and Supplies	18,596	15,403	3,193
Capital Outlay	893,316	729,191	164,125
Other	543,241	215,702	327,539
<i>Total Operating Expenses</i>	<u>2,445,437</u>	<u>1,877,319</u>	<u>568,118</u>
<i>Operating Loss</i>	(1,425,937)	(768,900)	657,037
Non Operating Revenues (Expenses)			
Intergovernmental	308,335	308,335	-
Principal Retirement	(144,168)	(144,168)	-
Interest and Fiscal Charges	(112,014)	(112,014)	-
<i>Total Non Operating Revenues (Expenses)</i>	<u>52,153</u>	<u>52,153</u>	<u>-</u>
<i>Loss Before Transfers</i>	(1,373,784)	(716,747)	657,037
Special Assessments	37,000	38,340	
Transfers In	150,000	150,000	-
<i>Change in Fund Equity</i>	<u>(1,186,784)</u>	<u>(528,407)</u>	<u>657,037</u>
<i>Fund Equity (Deficit) Beginning of Year</i>	834,137	834,137	-
Prior Year Encumbrances Appropriated	782,650	782,650	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 430,003</u>	<u>\$ 1,088,380</u>	<u>\$ 657,037</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Wayne County Airport
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 380,150	\$ 451,511	\$ 71,361
Other	71,000	89,456	18,456
<i>Total Operating Revenues</i>	<u>451,150</u>	<u>540,967</u>	<u>89,817</u>
Operating Expenses			
Personal Services	307,700	298,288	9,412
Contractual Services	90,834	79,419	11,415
Materials and Supplies	352,484	347,245	5,239
Capital Outlay	11,201	5,000	6,201
Other	40,547	38,026	2,521
<i>Total Operating Expenses</i>	<u>802,766</u>	<u>767,978</u>	<u>34,788</u>
<i>Operating Loss</i>	(351,616)	(227,011)	124,605
Non Operating Revenues (Expenses)			
Intergovernmental	23,000	82,000	59,000
<i>Total Non Operating Revenues (Expenses)</i>	<u>23,000</u>	<u>82,000</u>	<u>59,000</u>
<i>Loss Before Transfers</i>	(328,616)	(145,011)	183,605
Transfers In	200,000	170,000	(30,000)
<i>Change in Fund Equity</i>	(128,616)	24,989	153,605
<i>Fund Equity (Deficit) Beginning of Year</i>	117,134	117,134	-
Prior Year Encumbrances Appropriated	34,481	34,481	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 22,999</u>	<u>\$ 176,604</u>	<u>\$ 153,605</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 11,607,000	\$ 11,831,268	\$ 224,268
Other	100,000	473,121	373,121
<i>Total Operating Revenues</i>	<u>11,707,000</u>	<u>12,304,389</u>	<u>597,389</u>
Operating Expenses			
Personal Services	220,000	209,005	10,995
Contractual Services	1,392,731	1,391,088	1,643
Claims	11,969,230	11,869,588	99,642
Other	186,850	186,719	131
<i>Total Operating Expenses</i>	<u>13,768,811</u>	<u>13,656,400</u>	<u>112,411</u>
<i>Change in Fund Equity</i>	(2,061,811)	(1,352,011)	709,800
<i>Fund Equity (Deficit) Beginning of Year</i>	3,449,833	3,449,833	-
<i>Prior Year Encumbrances Appropriated</i>	<u>386,981</u>	<u>386,981</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 1,775,003</u>	<u>\$ 2,484,803</u>	<u>\$ 709,800</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 130,000	\$ 156,989	\$ 26,989
<i>Total Operating Revenues</i>	<u>130,000</u>	<u>156,989</u>	<u>26,989</u>
Operating Expenses			
Contractual Services	160,518	157,662	2,856
Claims	222,097	8,819	213,278
<i>Total Operating Expenses</i>	<u>382,615</u>	<u>166,481</u>	<u>216,134</u>
<i>Change in Fund Equity</i>	(252,615)	(9,492)	243,123
<i>Fund Equity (Deficit) Beginning of Year</i>	222,098	222,098	-
Prior Year Encumbrances Appropriated	<u>30,518</u>	<u>30,518</u>	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 243,124</u>	<u>\$ 243,123</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 custodial for individuals, private organizations, other governments, and/or funds. Descriptions were provided for significant fiduciary funds. The County only reports custodial funds within the fiduciary fund type.

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.

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 Custodial 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 Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Undivided Local Government	Real Estate Tax	Undivided Taxes
Assets			
Equity in Pooled Cash and Investments	\$ -	\$ 732,570	\$ 3,430,245
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Receivables:			
Sales Tax	-	-	-
Taxes	-	-	220,064,624
Due From Other Governments	2,975,967	-	-
<i>Total Assets</i>	<u>2,975,967</u>	<u>732,570</u>	<u>223,494,869</u>
Liabilities			
Accounts Payable	-	-	-
Due to Other Governments	-	732,570	7,547,975
<i>Total Liabilities</i>	<u>-</u>	<u>732,570</u>	<u>7,547,975</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	-	-	187,961,562
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>187,961,562</u>
Net Position			
Restricted for Individuals, Organizations and Other Governments	2,975,967	-	27,985,332
<i>Total Net Position</i>	<u>\$ 2,975,967</u>	<u>\$ -</u>	<u>\$ 27,985,332</u>

Undivided Auto	District Board of Health	Mental Health and Recovery Board	Soil and Water Conservation	Other Custodial Funds	Total
\$ 795,404	\$ 2,079,022	\$ 7,471,583	\$ 379,083	\$ 1,061,497	\$ 15,949,404
-	-	-	-	1,261,587	1,261,587
44,640	-	-	-	-	44,640
-	-	-	-	1,934,672	221,999,296
1,422,498	-	-	-	21,216	4,419,681
2,262,542	2,079,022	7,471,583	379,083	4,278,972	243,674,608
-	-	-	-	10,200	10,200
2,262,542	-	-	-	152,727	10,695,814
2,262,542	-	-	-	162,927	10,706,014
-	-	-	-	-	187,961,562
-	-	-	-	-	187,961,562
-	2,079,022	7,471,583	379,083	4,116,045	45,007,032
\$ -	\$ 2,079,022	\$ 7,471,583	\$ 379,083	\$ 4,116,045	\$ 45,007,032

Wayne County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2021

	Undivided Local Government	Real Estate Tax	Undivided Taxes
Additions			
Intergovernmental	\$ 6,888,790	\$ 2,156,551	\$ -
Amounts Received as Fiscal Agent	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-
Fines & Forfeitures for Other Governments	-	-	-
Property Tax Collections for Other Governments	-	137,170	172,423,843
<i>Total Additions</i>	<u>6,888,790</u>	<u>2,293,721</u>	<u>172,423,843</u>
Deductions			
Distributions as Fiscal Agent	-	-	-
Distributions of State Funds to Other Governments	6,372,287	2,292,232	-
Licenses, Permits & Fee Distributions to Other Governments	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-
Property Tax Distributions to Other Governments	-	1,489	159,280,176
<i>Total Deductions</i>	<u>6,372,287</u>	<u>2,293,721</u>	<u>159,280,176</u>
<i>Change in Net Position</i>	516,503	-	13,143,667
<i>Net Position Beginning of Year</i>	<u>2,459,464</u>	<u>-</u>	<u>14,841,665</u>
<i>Net Position End of Year</i>	<u>\$ 2,975,967</u>	<u>\$ -</u>	<u>\$ 27,985,332</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 Custodial Funds</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,045,341
-	3,541,255	10,232,505	585,786	2,460,979	16,820,525
3,657,818	-	-	-	600,459	4,258,277
-	-	-	-	27,751,975	27,751,975
-	-	-	-	-	172,561,013
<u>3,657,818</u>	<u>3,541,255</u>	<u>10,232,505</u>	<u>585,786</u>	<u>30,813,413</u>	<u>230,437,131</u>
-	3,138,913	9,059,035	471,257	1,667,585	14,336,790
-	-	-	-	-	8,664,519
3,657,818	-	-	-	747,180	4,404,998
-	-	-	-	27,655,954	27,655,954
-	-	-	-	-	159,281,665
<u>3,657,818</u>	<u>3,138,913</u>	<u>9,059,035</u>	<u>471,257</u>	<u>30,070,719</u>	<u>214,343,926</u>
-	402,342	1,173,470	114,529	742,694	16,093,205
-	1,676,680	6,298,113	264,554	3,373,351	28,913,827
<u>\$ -</u>	<u>\$ 2,079,022</u>	<u>\$ 7,471,583</u>	<u>\$ 379,083</u>	<u>\$ 4,116,045</u>	<u>\$ 45,007,032</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, 2021

	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	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	\$ 5,639,099	\$ 6,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,645,623
Permissive Sales Taxes	14,185,038	177,866	-	-	-	-	-	-	-	-	14,362,904
Charges for Services	4,155,276	1,864	-	-	-	86,255	710,760	-	-	523,965	5,478,120
Licenses and Permits	147,948	-	-	-	-	-	-	-	-	-	147,948
Fines and Forfeitures	262,559	(2,916)	-	-	-	-	-	-	-	-	259,643
Intergovernmental	4,730,978	337,410	-	-	-	-	-	-	-	11,171	5,079,559
Interest	686,403	(1,059,252)	-	-	-	-	-	-	-	-	(372,849)
Rent	38,425	-	-	-	-	-	-	-	-	-	38,425
Other	731,577	405,402	-	140,260	-	-	-	50	175,000	120,000	1,572,289
<i>Total Revenues</i>	<u>30,577,303</u>	<u>(133,102)</u>	<u>-</u>	<u>140,260</u>	<u>-</u>	<u>86,255</u>	<u>710,760</u>	<u>50</u>	<u>175,000</u>	<u>655,136</u>	<u>32,211,662</u>
Expenditures											
Current:											
General Government:											
Legislative and Executive	8,471,120	162,710	-	121,348	-	56,718	644,347	-	-	-	9,456,243
Judicial	6,142,216	214,298	-	-	-	-	-	-	-	-	6,356,514
Public Safety	7,203,126	(132,647)	-	-	-	-	-	510	-	606,256	7,677,245
Public Works	128,700	(3,191)	-	-	-	-	-	-	-	-	125,509
Health	383,494	(40,275)	-	-	-	-	-	-	-	-	343,219
Human Services	465,900	(9,711)	-	-	-	-	-	-	-	-	456,189
Economic Development and Assistance	636,395	-	-	-	-	-	-	-	-	-	636,395
Debt Service											
Principal Retirement	62,551	-	-	-	-	-	-	-	-	-	62,551
<i>Total Expenditures</i>	<u>23,493,502</u>	<u>191,184</u>	<u>-</u>	<u>121,348</u>	<u>-</u>	<u>56,718</u>	<u>644,347</u>	<u>510</u>	<u>-</u>	<u>606,256</u>	<u>25,113,865</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>7,083,801</u>	<u>(324,286)</u>	<u>-</u>	<u>18,912</u>	<u>-</u>	<u>29,537</u>	<u>66,413</u>	<u>(460)</u>	<u>175,000</u>	<u>48,880</u>	<u>7,097,797</u>
Other Financing Sources (Uses)											
Proceeds from Sale of Capital Assets	6,619	-	-	-	-	-	-	-	-	-	6,619
Transfers Out	(6,962,087)	-	-	-	-	-	-	-	-	-	(6,962,087)
<i>Total Other Financing Sources (Uses)</i>	<u>(6,955,468)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,955,468)</u>
<i>Net Change in Fund Balance</i>	<u>128,333</u>	<u>(324,286)</u>	<u>-</u>	<u>18,912</u>	<u>-</u>	<u>29,537</u>	<u>66,413</u>	<u>(460)</u>	<u>175,000</u>	<u>48,880</u>	<u>142,329</u>
Beginning Fund Balance	7,083,801	4,363,908	400,000	166,830	11,691	100,910	847,886	8,895	1,426,067	349,075	14,759,063
Increase/(Decrease) in Consumable Inventory	-	11,193	-	-	-	-	1,019	-	-	-	12,212
Ending Fund Balance	<u>\$ 7,212,134</u>	<u>\$ 4,050,815</u>	<u>\$ 400,000</u>	<u>\$ 185,742</u>	<u>\$ 11,691</u>	<u>\$ 130,447</u>	<u>\$ 915,318</u>	<u>\$ 8,435</u>	<u>\$ 1,601,067</u>	<u>\$ 397,955</u>	<u>\$ 14,913,604</u>

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.

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STATS

69% of the Dog Shelter's funding is from dog license sales.



The average of the past 6 years shows 500 stray dogs per year and 100 owner releases.



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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.	235 - 245
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.	246 - 254
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.	255 - 261
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.	262 - 263
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.	264 -275

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)

	2021	2020	Restated 2019 (3)	Restated 2018 (2)
Governmental Activities:				
Net Investment in Capital Assets	\$ 66,510,310	\$ 73,841,814	\$ 71,586,566	\$ 70,761,111
Restricted for:				
Capital Projects	7,489,594	2,097,068	2,919,019	1,763,643
Debt Service	28,562	-	-	-
Public Works Projects	4,926,400	4,255,400	5,024,339	3,895,551
Human Services Programs	32,283,048	26,473,344	20,335,066	18,508,429
Community Development Projects	528,699	831,727	906,866	445,112
Other Purposes	7,247,956	9,100,169	6,562,611	6,440,771
Unrestricted (Deficit)	<u>(25,765,331)</u>	<u>(49,031,067)</u>	<u>(46,559,080)</u>	<u>(36,017,617)</u>
Total Governmental Activities Net Position	<u>93,249,238</u>	<u>67,568,455</u>	<u>60,775,387</u>	<u>65,797,000</u>
Business-type Activities:				
Net Investment in Capital Assets	19,300,718	13,584,284	13,894,974	14,039,137
Unrestricted (Deficit)	<u>1,698,875</u>	<u>2,042,926</u>	<u>1,677,417</u>	<u>1,676,225</u>
Total Business-type Activities Net Position	<u>20,999,593</u>	<u>15,627,210</u>	<u>15,572,391</u>	<u>15,715,362</u>
Primary Government:				
Net Investment in Capital Assets	85,811,028	87,426,098	85,481,540	84,800,248
Restricted	52,504,259	42,757,708	35,747,901	31,053,506
Unrestricted (Deficit)	<u>(24,066,456)</u>	<u>(46,988,141)</u>	<u>(44,881,663)</u>	<u>(34,341,392)</u>
Total Primary Government Net Position	<u>\$ 114,248,831</u>	<u>\$ 83,195,665</u>	<u>\$ 76,347,778</u>	<u>\$ 81,512,362</u>

(1) Restated due to implementation of GASB 68

(2) Restated due to implementation of GASB 75

(3) Restated due to implementation of GASB 84

2017	2016	Restated 2015 (1)	2014	2013	2012
\$ 68,739,432	\$ 67,959,433	\$ 66,819,469	\$ 71,400,883	\$ 72,827,280	\$ 75,132,996
1,609,294	597,441	2,987,784	6,183,248	5,773,061	1,984,041
-	782,193	1,269,308	668,658	668,658	725,514
3,201,675	3,310,758	3,282,673	3,633,150	3,959,443	3,483,348
17,800,292	16,802,182	17,662,613	17,822,837	19,395,566	19,927,354
547,037	753,080	378,028	345,449	428,782	681,648
6,264,915	5,417,678	4,823,984	3,904,159	4,727,620	5,747,294
(27,754,973)	(3,725,503)	(804,167)	(8,795,040)	12,604,228	7,888,653
<u>70,407,672</u>	<u>91,897,262</u>	<u>96,419,692</u>	<u>95,163,344</u>	<u>120,384,638</u>	<u>115,570,848</u>
14,190,076	14,261,958	12,111,001	8,385,475	8,562,963	8,807,553
1,485,016	1,952,963	1,427,426	1,217,824	1,365,398	1,358,504
<u>15,675,092</u>	<u>16,214,921</u>	<u>13,538,427</u>	<u>9,603,299</u>	<u>9,928,361</u>	<u>10,166,057</u>
82,929,508	82,221,391	78,930,470	79,786,358	81,390,243	83,940,549
29,423,213	27,663,332	30,404,390	32,557,501	34,953,130	32,549,199
(26,269,957)	(1,772,540)	623,259	(7,577,216)	13,969,626	9,247,157
<u>\$ 86,082,764</u>	<u>\$ 108,112,183</u>	<u>\$ 109,958,119</u>	<u>\$ 104,766,643</u>	<u>\$ 130,312,999</u>	<u>\$ 125,736,905</u>

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

	2021	2020	2019 (3)	2018 (2)
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 7,953,331	\$ 12,073,928	\$ 13,412,210	\$ 11,129,966
Judicial	4,729,533	7,716,243	8,621,426	7,425,774
Public Safety	5,697,989	12,603,539	12,560,011	12,490,630
Public Works	9,588,498	13,643,601	11,867,545	9,816,633
Health	3,491,899	4,912,079	781,547	703,147
Human Services	22,979,215	32,637,939	34,632,841	35,007,307
Conservation and Recreation	-	-	3,077,199	-
Economic Development Assistance	889,912	1,173,668	1,403,512	821,876
Urban Redevelopment and Housing	-	-	-	-
Interest and Fiscal Charges	104,202	136,822	205,666	243,065
<i>Total Governmental Activities Expenses</i>	<u>55,434,579</u>	<u>84,897,819</u>	<u>86,561,957</u>	<u>77,638,398</u>
Business-type Activities:				
Sanitary Sewer District	1,423,559	1,404,627	1,342,488	1,530,962
Wayne County Airport	865,285	727,630	920,630	757,167
<i>Total Business-Type Activities Expenses</i>	<u>2,288,844</u>	<u>2,132,257</u>	<u>2,263,118</u>	<u>2,288,129</u>
<i>Total Primary Government Expenses</i>	<u>57,723,423</u>	<u>87,030,076</u>	<u>88,825,075</u>	<u>79,926,527</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	5,664,301	4,797,704	4,884,021	5,178,865
Judicial	1,432,628	1,296,137	1,536,610	1,524,753
Public Safety	1,584,520	1,449,046	1,629,254	1,662,858
Public Works	227,365	157,112	220,497	174,448
Health	333,292	351,919	324,072	285,481
Human Services	4,096,339	4,153,158	4,406,014	4,640,940
Operating Grants and Contributions				
General Government:				
Legislative and Executive	52,040	336,273	142,633	43,403
Judicial	157,447	15,532	95,588	65,319
Public Safety	1,018,225	914,053	1,367,711	1,237,648
Public Works	7,805,531	6,716,827	7,399,359	6,074,411
Health	200,508	6,774,073	88,910	73,148
Human Services	17,116,849	15,081,473	14,677,105	13,059,810
Conservation and Recreation	-	-	598,998	-
Economic Development and Assistance	7,489	113,451	-	178,783
Capital Grants and Contributions				
Public Safety	-	-	-	-
Public Works	1,760,560	5,002,368	2,709,688	1,211,305
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>41,457,094</u>	<u>47,159,126</u>	<u>40,080,460</u>	<u>35,411,172</u>

	2017 (2)	2016	2015 (1)	2014	2013	2012
\$	10,655,800	\$ 8,485,430	\$ 8,823,057	\$ 8,398,583	\$ 8,708,408	\$ 8,103,918
	6,950,099	6,271,401	6,109,224	5,846,626	6,378,133	5,869,841
	11,680,598	11,200,646	11,015,059	10,663,365	9,959,759	10,159,616
	10,089,502	9,735,077	9,206,505	11,330,713	8,321,728	9,372,804
	107,464	764,253	620,922	598,858	620,293	632,277
	33,998,050	31,206,515	29,829,329	31,528,879	30,012,641	29,699,471
	-	151,404	-	-	10,000	-
	835,117	824,146	757,438	775,256	1,088,034	1,243,707
	23,804	-	-	-	-	6,280
	256,788	276,931	248,416	213,393	226,218	236,574
	<u>74,597,222</u>	<u>68,915,803</u>	<u>66,609,950</u>	<u>69,355,673</u>	<u>65,325,214</u>	<u>65,324,488</u>
	1,336,551	1,317,314	1,062,581	1,032,562	1,047,806	1,119,233
	873,380	713,821	194,532	-	-	-
	<u>2,209,931</u>	<u>2,031,135</u>	<u>1,257,113</u>	<u>1,032,562</u>	<u>1,047,806</u>	<u>1,119,233</u>
	<u>76,807,153</u>	<u>70,946,938</u>	<u>67,867,063</u>	<u>70,388,235</u>	<u>66,373,020</u>	<u>66,443,721</u>
	4,134,219	3,029,552	3,755,910	3,278,686	3,539,748	4,135,613
	1,532,285	1,409,457	1,586,618	1,496,251	1,700,374	1,640,448
	1,475,042	1,689,343	2,052,239	2,142,783	2,462,737	1,903,794
	575,784	731,659	468,169	488,446	197,908	166,042
	299,256	292,397	304,871	267,138	298,239	244,997
	4,313,080	6,380,245	4,872,866	4,441,468	4,404,105	4,224,040
	-	-	-	-	-	-
	509,650	325,483	205,774	309,361	826,049	246,653
	1,425,427	1,442,998	1,834,617	869,292	1,101,239	937,975
	6,836,565	6,008,873	6,505,991	6,614,982	6,294,357	6,016,375
	44,099	64,536	22,670	68,900	24,198	52,680
	15,465,451	13,008,905	14,643,622	15,792,625	14,942,523	15,020,615
	-	-	-	-	-	-
	120,508	704,793	296,618	271,255	345,212	1,257,682
	-	-	-	-	-	-
	379,523	422,526	3,051,358	1,609,015	2,048,971	1,614,313
	-	-	-	-	-	-
	<u>37,110,889</u>	<u>35,510,767</u>	<u>39,601,323</u>	<u>37,650,202</u>	<u>38,185,660</u>	<u>37,461,227</u>

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

	2021	2020	2019 (3)	2018 (2)
Business-type Activities:				
Charges for Services				
Sanitary Sewer District	\$ 1,068,314	\$ 949,616	\$ 1,039,099	\$ 964,985
Wayne County Airport	446,396	220,473	400,915	426,139
Operating Grants and Contributions				
Sanitary Sewer District	42,804	219,300	326,700	445,229
Wayne County Airport	82,000	69,000	-	-
Capital Grants and Contributions				
Sanitary Sewer District	-	-	-	-
Wayne County Airport	-	-	-	-
<i>Total Business-type Activities Program Revenues</i>	<u>1,639,514</u>	<u>1,458,389</u>	<u>1,766,714</u>	<u>1,836,353</u>
<i>Total Primary Government Program Revenues</i>	<u>43,096,608</u>	<u>48,617,515</u>	<u>41,847,174</u>	<u>37,247,525</u>
Net (Expense)/Revenue				
Governmental Activities	(13,977,485)	(37,738,693)	(46,481,497)	(42,227,226)
Business-type Activities	(649,330)	(673,868)	(496,404)	(451,776)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(14,626,815)</u>	<u>(38,412,561)</u>	<u>(46,977,901)</u>	<u>(42,679,002)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	5,868,623	5,417,440	4,633,008	4,414,832
Human Services - County Board of DD	11,010,600	11,461,051	9,526,988	8,948,455
Human Services - Children Services Board	4,155,658	1,720,166	3,646,609	3,450,314
Human Services - Wayne County Care Center	1,685,128	4,307,711	1,484,745	1,408,285
Sales Taxes	15,781,767	13,968,910	13,265,233	12,927,827
Grants and Entitlements Not Restricted to Specific Programs	5,258,288	3,874,597	4,150,560	3,948,578
Gain/(Loss) on Sale of Capital Assets	-	-	-	17,372
Investment Earnings	(372,849)	1,807,772	2,012,144	1,011,278
Miscellaneous	2,189,966	2,586,814	2,995,097	1,532,565
Transfers	(5,918,913)	(612,700)	(254,500)	(346,000)
<i>Total Governmental Activities</i>	<u>39,658,268</u>	<u>44,531,761</u>	<u>41,459,884</u>	<u>37,313,506</u>
Business-type Activities:				
Investment Earnings	13,344	15,333	15,004	17,598
Miscellaneous	89,456	100,654	83,929	128,448
Transfers	5,918,913	612,700	254,500	346,000
<i>Total Business-type Activities</i>	<u>6,021,713</u>	<u>728,687</u>	<u>353,433</u>	<u>492,046</u>
<i>Total Primary Government</i>	<u>45,679,981</u>	<u>45,260,448</u>	<u>41,813,317</u>	<u>37,805,552</u>
Change in Net Position				
Governmental Activities	25,680,783	6,793,068	(5,021,613)	(4,913,720)
Business-type Activities	5,372,383	54,819	(142,971)	40,270
<i>Total Primary Government Change in Net Position</i>	<u>\$ 31,053,166</u>	<u>\$ 6,847,887</u>	<u>\$ (5,164,584)</u>	<u>\$ (4,873,450)</u>

(1) 2014 has not been adjusted for implementation of GASB 68

(2) 2017 has not been adjusted for implementation of GASB 75

(3) 2018 has not been adjusted for implementation of GASB 84

	2017 (2)	2016	2015 (1)	2014	2013	2012
\$	931,357	\$ 893,596	\$ 892,529	\$ 718,748	\$ 789,432	\$ 824,741
	480,488	372,576	27,135	-	-	-
	308,500	600	246,050	-	-	458,057
	-	-	-	-	-	-
	-	-	-	-	-	947,898
	-	-	89,910	-	-	-
	<u>1,720,345</u>	<u>1,266,772</u>	<u>1,255,624</u>	<u>718,748</u>	<u>789,432</u>	<u>2,230,696</u>
	<u>38,831,234</u>	<u>36,777,539</u>	<u>40,856,947</u>	<u>38,368,950</u>	<u>38,975,092</u>	<u>39,691,923</u>
	(37,486,333)	(33,405,036)	(27,008,627)	(31,705,471)	(27,139,554)	(27,863,261)
	(489,586)	(764,363)	(1,489)	(313,814)	(258,374)	1,111,463
	<u>(37,975,919)</u>	<u>(34,169,399)</u>	<u>(27,010,116)</u>	<u>(32,019,285)</u>	<u>(27,397,928)</u>	<u>(26,751,798)</u>
	4,267,254	4,193,755	4,086,026	3,886,039	3,838,970	3,870,172
	8,805,320	6,303,079	6,108,064	6,093,811	5,991,848	5,972,655
	3,381,842	3,324,603	3,229,495	3,234,844	3,190,736	3,190,063
	1,380,683	1,357,539	1,318,982	1,321,332	1,304,469	1,310,172
	12,678,831	12,785,886	13,038,946	11,803,939	11,000,355	10,558,479
	3,922,295	2,926,019	3,159,636	2,783,823	3,231,042	1,978,274
	11,015	-	-	(461,112)	2,747,724	-
	421,725	451,028	334,902	237,535	158,807	331,106
	775,252	787,865	900,770	828,631	489,393	556,763
	(50,000)	(3,247,168)	(3,911,846)	(69,000)	-	-
	<u>35,594,217</u>	<u>28,882,606</u>	<u>28,264,975</u>	<u>29,659,842</u>	<u>31,953,344</u>	<u>27,767,684</u>
	19,675	19,631	20,381	22,666	20,678	-
	76,178	174,058	4,390	-	-	25,104
	50,000	3,247,168	3,911,846	69,000	-	-
	<u>145,853</u>	<u>3,440,857</u>	<u>3,936,617</u>	<u>91,666</u>	<u>20,678</u>	<u>25,104</u>
	<u>35,740,070</u>	<u>32,323,463</u>	<u>32,201,592</u>	<u>29,751,508</u>	<u>31,974,022</u>	<u>27,792,788</u>
	(1,892,116)	(4,522,430)	1,256,348	(2,045,629)	4,813,790	(95,577)
	(343,733)	2,676,494	3,935,128	(222,148)	(237,696)	1,136,567
\$	<u>(2,235,849)</u>	<u>(1,845,936)</u>	<u>5,191,476</u>	<u>(2,267,777)</u>	<u>4,576,094</u>	<u>1,040,990</u>

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

	2021	2020	2019 (1)	2018
General Fund				
Nonspendable	\$ 362,543	\$ 251,828	\$ 269,860	\$ 624,032
Restricted	-	-	-	-
Committed	2,001,067	1,826,067	1,519,552	1,504,615
Assigned	7,296,207	6,748,540	5,927,517	4,942,035
Unassigned	5,253,787	5,932,628	5,179,646	4,801,564
<i>Total General Fund</i>	<u>14,913,604</u>	<u>14,759,063</u>	<u>12,896,575</u>	<u>11,872,246</u>
All Other Governmental Funds				
Nonspendable	240,334	247,286	185,371	270,483
Restricted	41,169,992	38,085,754	31,451,331	27,539,742
Committed	9,245,834	4,969,383	4,567,836	4,610,758
Assigned	-	-	-	-
Unassigned	(657,502)	(11,161)	(24,248)	(13,884)
<i>Total All Other Governmental Funds</i>	<u>49,998,658</u>	<u>43,291,262</u>	<u>36,180,290</u>	<u>32,407,099</u>
<i>Total Governmental Funds</i>	<u>\$ 64,912,262</u>	<u>\$ 58,050,325</u>	<u>\$ 49,076,865</u>	<u>\$ 44,279,345</u>

(1) Reclassifications due to implementation of GASB 84

2017	2016	2015 (1)	2014	2013	2012
\$ 610,272	\$ 906,154	\$ 394,739	\$ 620,675	\$ 601,294	\$ 622,685
-	-	-	1	1	3,284
1,479,015	1,470,189	1,448,410	1,187,660	1,118,660	994,380
5,377,001	4,494,518	4,708,044	4,116,144	3,658,164	2,577,304
4,343,276	4,168,092	4,014,888	3,754,549	3,687,271	3,547,957
<u>11,809,564</u>	<u>11,038,953</u>	<u>10,566,081</u>	<u>9,679,029</u>	<u>9,065,390</u>	<u>7,745,610</u>
303,515	242,279	243,468	223,144	232,071	525,629
26,113,171	24,787,994	25,075,032	24,455,161	25,940,042	27,328,110
3,704,339	3,734,323	4,868,540	926,226	705,922	776,696
-	-	-	4,618,520	4,729,964	1,188,075
(5,666)	(32,705)	(54,747)	(92,562)	(117,261)	(175,488)
<u>30,115,359</u>	<u>28,731,891</u>	<u>30,132,293</u>	<u>30,130,489</u>	<u>31,490,738</u>	<u>29,643,022</u>
<u>\$ 41,924,923</u>	<u>\$ 39,770,844</u>	<u>\$ 40,698,374</u>	<u>\$ 39,809,518</u>	<u>\$ 40,556,128</u>	<u>\$ 37,388,632</u>

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

	2021	2020	2019	2018
Revenues				
Property and Other Local Taxes	\$ 22,003,389	\$ 21,479,280	\$ 19,236,076	\$ 18,081,052
Permissive Sales Tax	15,669,430	13,952,479	13,331,654	12,827,289
Special Assessments	1,819	1,918	1,810	3,679
Charges for Services	12,751,500	11,933,259	12,316,484	12,343,617
Licenses and Permits	798,834	756,772	731,547	753,949
Fines and Forfeitures	740,062	683,594	853,226	863,184
Intergovernmental	31,794,388	39,147,563	30,198,205	26,458,138
Investment Income	(363,195)	1,818,530	2,038,887	1,035,384
Rent	69,444	99,520	139,852	164,594
Donations	186,812	100,566	176,197	161,782
Other	2,929,375	2,890,786	3,246,830	2,229,597
<i>Total Revenues</i>	<u>86,581,858</u>	<u>92,864,267</u>	<u>82,270,768</u>	<u>74,922,265</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	11,187,415	10,843,328	11,620,906	9,849,043
Judicial	6,952,973	6,214,027	6,605,310	6,077,024
Public Safety	9,528,276	11,189,936	11,596,290	11,310,652
Public Works	8,776,571	8,989,050	7,852,485	6,917,009
Health	3,610,033	4,815,744	772,570	777,400
Human Services	33,959,990	32,672,324	34,289,056	33,711,467
Conservation and Recreation	-	-	-	-
Economic Development and Assistance	858,075	767,486	731,395	822,653
Urban Redevelopment and Housing	-	-	-	-
Capital Outlay	2,057,172	6,344,368	2,917,575	1,651,032
Debt Service:				
Principal Retirement	2,400,247	2,856,399	3,277,077	3,752,077
Interest and Fiscal Charges	98,499	131,839	205,419	214,544
<i>Total Expenditures</i>	<u>79,429,251</u>	<u>84,824,501</u>	<u>79,868,083</u>	<u>75,082,901</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>7,152,607</u>	<u>8,039,766</u>	<u>2,402,685</u>	<u>(160,636)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	6,619	-	-	17,372
Premium on Debt Issuance	1,785	-	-	-
Inception of Lease Purchase	-	-	562,959	-
Proceeds of OPWC Loans	-	-	127,431	-
Issuance From Loans	-	1,500,000	2,000,000	2,500,000
Premium on Note Issuance	-	-	5,950	29,160
Transfers In	6,971,998	3,212,206	3,172,208	3,117,613
Transfers Out	(7,291,998)	(3,824,906)	(3,426,708)	(3,463,613)
<i>Total Other Financing Sources (Uses)</i>	<u>(311,596)</u>	<u>887,300</u>	<u>2,441,840</u>	<u>2,200,532</u>
<i>Net Change in Fund Balances</i>	<u>\$ 6,841,011</u>	<u>\$ 8,927,066</u>	<u>\$ 4,844,525</u>	<u>\$ 2,039,896</u>
Debt Service as a Percentage of Noncapital Expenditures	3.3%	3.9%	4.6%	5.5%

	2017	2016	2015	2014	2013	2012
\$	17,710,512	\$ 15,197,615	\$ 14,997,119	\$ 14,516,377	\$ 14,328,648	\$ 14,060,757
	12,968,063	12,941,344	12,884,025	11,725,908	10,868,840	10,584,910
	1,679	1,699	1,705	1,707	1,702	2,173
	11,837,655	11,803,770	11,408,381	10,833,228	10,749,161	10,649,571
	757,874	774,914	714,308	737,632	790,802	372,693
	886,965	849,270	967,643	992,032	1,042,694	1,374,321
	27,463,190	27,354,007	27,808,926	28,492,261	27,676,281	26,763,708
	443,700	463,783	342,486	247,072	167,616	340,303
	281,253	144,625	317,161	305,355	137,168	188,565
	151,644	115,151	70,339	65,018	55,179	53,001
	2,129,187	1,930,928	1,716,203	2,470,798	1,612,545	1,530,283
	<u>74,631,722</u>	<u>71,577,106</u>	<u>71,228,296</u>	<u>70,387,388</u>	<u>67,430,636</u>	<u>65,920,285</u>
	9,325,277	7,848,083	8,039,279	8,393,137	8,256,975	7,584,075
	5,704,396	5,397,130	5,421,424	5,614,818	5,943,248	5,432,513
	10,717,393	10,514,929	10,676,063	10,666,385	9,796,008	9,836,241
	7,269,979	7,158,564	7,731,311	7,416,598	6,954,034	7,988,792
	756,710	788,912	626,520	602,619	644,799	640,002
	33,259,488	32,155,361	31,280,150	33,227,014	31,483,020	30,396,272
	-	151,404	-	-	10,000	-
	835,624	824,146	758,585	838,306	1,094,288	1,240,081
	-	-	-	-	-	7,019
	3,107,101	5,429,382	9,189,998	3,447,344	2,440,195	2,155,474
	4,232,077	4,708,332	680,786	665,786	650,786	696,786
	243,055	266,576	181,650	194,750	207,550	222,554
	<u>75,451,100</u>	<u>75,242,819</u>	<u>74,585,766</u>	<u>71,066,757</u>	<u>67,480,903</u>	<u>66,199,809</u>
	<u>(819,378)</u>	<u>(3,665,713)</u>	<u>(3,357,470)</u>	<u>(679,369)</u>	<u>(50,267)</u>	<u>(279,524)</u>
	11,015	8,458	494,042	4,957	3,248,824	4,514
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	3,000,000	3,529,953	4,100,372	-	-	-
	22,645	47,600	74,650	-	-	-
	2,997,240	4,106,843	3,305,736	2,088,552	1,924,647	1,746,510
	<u>(3,047,240)</u>	<u>(4,954,328)</u>	<u>(3,727,490)</u>	<u>(2,157,552)</u>	<u>(1,924,647)</u>	<u>(1,746,510)</u>
	<u>2,983,660</u>	<u>2,738,526</u>	<u>4,247,310</u>	<u>(64,043)</u>	<u>3,248,824</u>	<u>4,514</u>
\$	<u>2,164,282</u>	<u>(927,187)</u>	<u>889,840</u>	<u>(743,412)</u>	<u>3,198,557</u>	<u>(275,010)</u>
	6.2%	7.2%	1.3%	1.3%	1.3%	1.4%

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

Collection Year	Real Property (1)		Public Utilities (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2021	\$ 2,755,365,370	\$ 7,872,472,486	\$ 589,476,270	\$ 669,859,398
2020 (b)	2,422,381,010	6,921,088,600	597,668,010	679,168,193
2019	2,401,914,560	6,862,613,029	193,355,910	219,722,625
2018	2,356,968,410	6,734,195,457	114,971,340	130,649,250
2017 (a)	2,283,930,210	6,525,514,886	108,564,450	123,368,693
2016	2,268,312,820	6,480,893,771	106,899,710	121,476,943
2015	2,261,364,850	6,461,042,429	95,267,280	108,258,273
2014 (b)	2,125,882,010	6,073,948,600	90,762,040	103,138,682
2013	2,103,857,360	6,011,021,029	81,758,920	92,907,864
2012	2,092,788,770	5,979,396,486	74,865,310	85,074,216

Source: Wayne County Auditor

(1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.

(2) Public utility personal is assessed at 88% of actual.

(a) Update year

(b) Reappraisal year

Total			
Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Direct Rate
\$ 3,344,841,640	\$ 8,542,331,883	39.16%	10.6
3,020,049,020	7,600,256,793	39.74%	10.25
2,595,270,470	7,082,335,654	36.64%	10.25
2,471,939,750	6,864,844,707	36.01%	10.25
2,392,494,660	6,648,883,579	35.98%	10.25
2,375,212,530	6,602,370,715	35.98%	9.25
2,356,632,130	6,569,300,701	35.87%	9.25
2,216,644,050	6,177,087,282	35.88%	9.25
2,185,616,280	6,103,928,892	35.81%	9.25
2,167,654,080	6,064,470,702	35.74%	9.25

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

	2021	2020	2019	2018
County Units:				
General Fund	2.00	2.00	2.00	2.00
DD Board	5.50	5.50	5.50	5.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.60	0.25	0.25	0.25
Children Services	1.80	1.80	1.80	1.80
Total	10.60	10.25	10.25	10.25
School Districts within the County:				
Chippewa Local	41.20	41.60	41.60	41.90
Dalton Local	49.65	49.45	49.45	49.60
Green Local	57.55	58.25	58.25	58.35
Orrville City	60.70	62.15	62.45	62.45
Wooster City	79.60	76.35	76.35	76.35
Overlapping School Districts :				
Norwayne Local	34.05	34.20	34.20	34.25
Northwestern Local	31.00	32.10	32.10	31.10
Rittman Exempted Village	62.00	62.85	62.85	63.15
Southeast Local	46.50	46.50	46.50	48.25
Triway Local	47.50	47.70	47.70	48.40
East Holmes Local	24.41	24.41	24.41	24.98
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	53.30	53.30	53.30	54.40
Tuslaw Local	62.60	62.60	62.60	62.45
West Holmes Local	32.74	32.74	32.74	33.35
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	4.60	4.60	4.60	4.60
Corporations:				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	20.80	20.80	20.80	20.80
Congress	12.40	12.40	14.40	14.40
Creston	10.40	10.40	10.40	10.40
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	9.10	9.10	9.10	12.10
Marshallville	2.70	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	7.00	7.00	7.00	7.00
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	5.40	5.40	5.40	5.40
Wooster	3.70	2.70	2.70	2.70

2017	2016	2015	2014	2013	2012
2.00	2.00	2.00	2.00	2.00	2.00
5.50	5.50	4.50	4.50	4.50	4.50
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
1.80	1.80	1.80	1.80	1.80	1.80
10.25	10.25	9.25	9.25	9.25	9.25
41.90	41.90	44.30	39.40	39.40	39.40
49.60	49.70	49.90	50.10	50.10	50.10
58.35	58.45	59.65	57.05	59.65	59.65
62.85	63.35	63.40	63.40	63.85	63.90
76.35	80.00	79.90	79.90	79.50	79.50
34.25	34.25	34.75	35.15	35.35	35.35
31.10	31.00	31.80	32.30	32.30	32.30
63.20	63.50	63.70	64.10	63.35	63.35
49.20	49.55	49.95	50.25	51.35	51.35
48.60	48.75	48.80	48.80	49.40	49.40
25.02	25.06	25.26	25.33	25.36	25.50
49.40	49.40	49.40	49.40	49.40	49.40
55.00	55.10	55.20	56.00	56.00	56.10
64.30	64.70	65.10	65.80	66.00	66.00
33.50	33.58	34.21	34.44	34.75	35.48
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
4.60	4.85	4.85	4.85	4.85	4.85
2.60	2.60	2.60	2.60	2.60	2.60
20.80	20.80	20.80	20.80	20.80	20.80
14.40	14.40	14.40	14.40	14.40	14.40
10.40	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
7.00	7.00	7.00	7.00	7.00	7.00
2.80	2.80	2.80	2.80	2.80	2.80
2.70	2.70	2.70	2.70	2.70	2.70
3.40	3.40	3.40	3.40	3.40	3.40
2.70	2.70	2.70	2.70	2.70	2.70

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

	2021	2020	2019	2018
Townships:				
Baughman	2.40	2.40	2.40	2.40
Canaan	10.20	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	9.10	9.10	9.10	9.10
Clinton	6.50	6.50	6.50	6.00
Congress	5.80	5.80	5.80	5.80
East Union	8.60	8.60	8.60	8.60
Franklin	3.30	3.30	3.30	3.30
Green	3.10	2.40	2.40	3.10
Milton	8.35	8.35	8.35	7.85
Paint	10.90	10.90	10.90	10.90
Plain	5.80	5.80	5.80	5.80
Salt Creek	5.80	5.80	5.80	5.80
Sugar Creek	5.20	6.20	6.20	6.20
Wayne	3.10	3.10	3.10	3.10
Wooster	6.90	7.20	7.20	6.90
Other Districts:				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	5.60	5.60	5.60	5.60
Wayne County Library	1.25	1.25	1.25	1.30
Central Fire District	3.50	3.50	3.50	3.50
Orrville Library	2.30	1.70	1.70	1.70
South Central Fire District	3.00	3.00	3.00	3.00
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2017	2016	2015	2014	2013	2012
2.40	2.40	2.40	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
9.10	9.10	8.10	8.10	8.20	8.20
6.00	6.00	6.00	6.00	6.00	5.50
5.80	5.80	5.80	5.80	5.80	5.80
8.60	8.60	6.30	6.30	6.30	6.30
3.30	3.30	3.30	3.30	3.30	3.30
3.10	3.10	3.10	3.10	3.10	3.10
7.85	7.85	7.85	6.60	6.60	6.60
10.90	10.90	10.30	10.30	10.30	10.30
5.80	5.80	4.30	4.30	4.30	4.30
5.80	5.80	5.80	5.80	5.80	5.80
6.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
6.90	6.90	6.90	6.90	6.90	6.90
1.00	1.00	1.00	1.00	1.00	1.00
5.60	5.60	4.30	4.30	4.30	4.30
1.20	1.20	1.20	1.25	1.25	1.25
3.50	3.50	3.50	3.00	3.00	3.00
1.70	1.70	1.70	1.70	1.70	1.70
3.00	3.00	3.00	3.00	1.50	1.50
1.00	1.00	1.00	1.00	1.00	1.00

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

Year	Current Levy	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected (1)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2021	\$ 31,768,974	\$ 25,069,443	78.91%	\$ 2,751,279	\$ 27,820,722	87.57%	\$ 5,903,849	18.58%
2020	27,430,779	23,529,929	85.78%	558,438	24,088,367	87.82%	3,532,069	12.88%
2019	23,004,217	21,274,615	92.48%	486,476	21,761,091	94.60%	1,039,779	4.52%
2018	21,601,786	20,101,649	93.06%	455,008	20,556,657	95.16%	1,041,071	4.82%
2017	21,124,519	19,783,957	93.65%	411,782	20,195,739	95.60%	928,779	4.40%
2016	18,494,423	17,224,072	93.13%	405,606	17,629,678	95.32%	803,018	4.34%
2015	18,310,912	17,518,190	95.67%	96,359	17,614,549	96.20%	924,926	5.05%
2014	17,816,882	16,546,452	92.87%	395,455	16,941,907	95.09%	904,048	5.07%
2013	17,708,491	16,878,266	95.31%	378,935	17,257,201	97.45%	378,712	2.14%
2012	17,544,791	16,068,841	91.59%	349,507	16,418,348	93.58%	917,286	5.23%

Source: Wayne County Auditor

(1) 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.

Wayne County, Ohio
Principal Taxpayers
Real Estate and Tangible Personal Property Tax
December 31, 2021 and 2012

Taxpayer	Type of Entity	2021	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 12,478,270	0.37%
CAT Land Co., Inc.	Manufacturer	8,946,050	0.27%
Luk USA, LLC	Manufacturer	7,569,610	0.23%
Haley Farms Ltd	Farm	6,553,460	0.20%
Western Reserve Mutual Casualty Company	Insurance	5,612,710	0.17%
JRB Holdings LLC	Manufacturer	5,568,390	0.17%
Chesterland Productions	Manufacturer	5,418,880	0.16%
Wooster Real Estate	Real Estate	5,308,110	0.16%
Progressive Wooster Real Estate	Real Estate	4,270,880	0.13%
Gerstenslager Company	Manufacturer	4,106,230	0.12%
Total Top Ten Principal Taxpayers		\$ 65,832,590	1.98%
Total County Assessed Valuation		\$ 3,344,841,640	
		2012	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 9,520,180	0.44%
Luk USA, LLC	Manufacturer	5,748,560	0.26%
Insite Wooster LLC	Manufacturer	5,384,460	0.25%
Gerstenslager Company	Manufacturer	4,260,150	0.19%
Wayne Towne Enterprise, Ltd	Retail	3,675,950	0.17%
Insite Orrville LLC	Manufacturer	3,421,300	0.16%
Sprenger Wayne Ltd. Co	Retail	3,317,170	0.15%
Scot Industries	Manufacturer	3,010,510	0.14%
Wooster Associates	Manufacturer	2,969,390	0.14%
JBR Holdings LLC	Manufacturer	2,830,250	0.13%
Total Top Ten Principal Taxpayers		\$ 44,137,920	2.03%
Total County Assessed Valuation		\$ 2,185,616,280	

Source: Wayne County Auditor

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

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

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
2021	\$ 970,486	\$ 841,691	86.73%
2020	891,052	756,402	84.89%
2019	838,770	750,826	89.52%
2018	842,763	774,923	91.95%
2017	1,532,869	1,218,979	79.52%
2016	1,537,303	1,191,043	77.48%
2015	822,612	748,778	91.02%
2014	1,293,155	736,820	56.98%
2013	1,289,300	770,054	59.73%
2012	1,291,580	764,988	59.23%

Source: Wayne County Auditor

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

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	
2021	\$ 1,081,658	\$ 891,504	\$ 190,154	\$ 17,000	\$ 30,669	3.99
2020	964,949	847,507	117,442	16,000	31,369	2.48
2019	1,054,103	794,828	259,275	16,000	32,069	5.39
2018	984,941	996,056	(11,115)	15,000	32,725	(0.23)
2017	951,055	800,047	151,008	14,000	33,338	3.19
2016	930,163	722,124	208,039	14,000	33,950	4.34
2015	912,910	539,676	373,234	13,000	34,519	7.85
2014	741,414	512,393	229,021	13,000	35,087	4.76
2013	810,110	562,488	247,622	12,000	35,613	5.20
2012	849,845	672,486	177,359	12,000	36,138	3.68

(1) Excludes other operating revenues.

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

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

Year	Governmental Activities				Business-Type Activities		Total	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Long-Term Improvement Notes	OPWC Loans	Lease Purchase	Sewer Bonds & Loans Payable				
2021	\$ 844,891	\$ -	\$ 232,663	\$ 437,857	\$ 3,352,761	\$ 4,868,172	1.19	\$ 42.08	
2020	1,654,778	1,500,000	270,359	500,408	3,523,231	7,448,776	0.72	64.37	
2019	2,439,665	2,000,000	289,207	562,959	3,682,901	8,974,732	0.57	77.39	
2018	3,199,552	2,500,000	188,852	-	3,848,671	9,737,075	0.50	83.91	
2017	3,934,439	3,000,000	215,928	-	4,012,241	11,162,608	0.41	95.84	
2016	4,649,326	3,500,000	243,004	-	4,172,513	12,564,843	0.36	108.26	
2015	5,344,213	4,000,000	236,383	-	4,307,200	13,887,796	0.29	120.20	
2014	6,024,100	-	146,797	-	4,229,201	10,400,098	0.38	90.38	
2013	6,688,987	-	157,583	-	4,371,869	11,218,439	0.30	97.68	
2012	6,746,676	-	168,369	-	4,501,437	11,416,482	0.31	99.61	

Source: Wayne County Auditor

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>
2021	\$ 844,891	\$ 3,344,841,640	115,694	0.03%	\$ 7.30
2020	1,654,778	3,020,049,020	115,710	0.05%	\$ 14.30
2019	2,439,665	2,595,270,470	115,967	0.09%	21.04
2018	3,199,552	2,471,939,750	116,038	0.13%	27.57
2017	3,934,439	2,392,494,660	116,470	0.16%	33.78
2016	3,867,133	2,375,212,530	116,063	0.16%	33.32
2015	4,074,905	2,356,632,130	115,537	0.17%	35.27
2014	5,355,442	2,216,644,050	115,071	0.24%	46.54
2013	6,020,329	2,185,616,280	114,848	0.28%	52.42
2012	6,021,162	2,167,654,080	114,611	0.28%	52.54

Net general obligation debt is calculated based on total general obligation bonds less balance in debt service.

(1) Bureau of Economic Analysis or www.bea.gov

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Wayne County, Ohio
Computation of Direct and Overlapping Debt
 December 31, 2021

	Governmental Activities Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
Direct:			
Wayne County	\$ 1,515,411	100.00%	\$ 1,515,411
Total direct	<u>1,515,411</u>		<u>1,515,411</u>
Overlapping:			
City of Wooster	9,674,000	100.00%	9,674,000
Village of Mount Eaton	104,900	100.00%	104,900
City of Norton	800,000	0.06%	480
City of Rittman	319,000	96.42%	307,580
City of Orrville	115,000	100.00%	115,000
Orrville City School District	10,050,000	100.00%	10,050,000
Dalton Local School District	12,066,000	100.00%	12,066,000
Chippewa Local School District	14,390,000	100.00%	14,390,000
Green Local School District	8,981,815	100.00%	8,981,815
Northwest Local School District	10,057,093	0.93%	93,531
Northwestern Local School District	490,000	94.98%	465,402
Norwayne Local School District	6,547,293	93.89%	6,147,253
Rittman Exempted Village School District	4,151,415	97.34%	4,040,987
Tuslaw Local School District	7,288,863	1.06%	77,262
West Holmes Local School District	1,980,000	2.59%	51,282
Wayne Public Library District	2,412,067	75.42%	1,819,181
Total overlapping	<u>89,427,446</u>		<u>68,384,673</u>
Total direct and overlapping debt	<u>\$ 90,942,857</u>		<u>\$ 69,900,084</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

	2021	2020	2019	2018
Assessed Valuation	\$ 3,344,841,640	\$ 3,020,049,020	\$ 2,595,270,470	\$ 2,471,939,750
Bonded Debt Limit (1)	82,121,041	74,001,226	63,381,762	60,298,494
Outstanding Debt:				
General Obligation Bonds	844,891	1,654,778	2,439,665	3,199,552
Bond Anticipation Note	-	1,500,000	2,000,000	2,500,000
Lease Purchase	437,857	500,408	562,959	-
Notes Payable	-	-	-	-
OPWC Loans	232,663	270,359	289,207	188,852
Revenue Bonds-Enterprise	684,000	701,000	717,000	733,000
Bonds and Loans-Enterprise	2,668,761	2,822,231	2,965,901	3,115,671
Total Outstanding Debt	4,868,172	7,448,776	8,974,732	9,737,075
Less Exemptions:				
General Obligation Bonds:				
OPWC Loans	232,663	270,359	289,207	188,852
Revenue Bonds-Enterprise	684,000	701,000	717,000	733,000
Bonds and Loans-Enterprise	2,668,761	2,822,231	2,965,901	3,115,671
Amount Available in Debt Service	-	-	-	-
Total Exemptions	3,585,424	3,793,590	3,972,108	4,037,523
Net Debt	1,282,748	3,655,186	5,002,624	5,699,552
Voted Debt Margin	80,838,293	70,346,040	58,379,138	54,598,942
Legal Debt Margin as a Percentage of the Debt Limit	98.44%	95.06%	92.11%	90.55%
Bonded Debt Limit (2)	33,448,416	30,200,490	25,952,705	24,719,398
Outstanding Debt:				
General Obligation Bonds	844,891	1,654,778	2,439,665	3,199,552
Bond Anticipation Note	-	1,500,000	2,000,000	2,500,000
Lease Purchase	437,857	500,408	562,959	-
Notes Payable	-	-	-	-
OPWC Loans	232,663	270,359	289,207	188,852
Revenue Bonds-Enterprise	684,000	701,000	717,000	733,000
Bonds and Loans-Enterprise	2,668,761	2,822,231	2,965,901	3,115,671
Total Outstanding Debt	4,868,172	7,448,776	8,974,732	9,737,075
Less Exemptions:				
OPWC Loans	232,663	270,359	289,207	188,852
Revenue Bonds-Enterprise	684,000	701,000	717,000	733,000
Bonds and Loans-Enterprise	2,668,761	2,822,231	2,965,901	3,115,671
Amount Available in Debt Service	-	-	-	-
Total Outstanding Debt	3,585,424	3,793,590	3,972,108	4,037,523
Amount of Debt Applicable to Debt Limit	1,282,748	3,655,186	5,002,624	5,699,552
Unvoted Debt Margin	\$ 32,165,668	\$ 26,545,304	\$ 20,950,081	\$ 19,019,846

- (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.

2017	2016	2015	2014	2013	2012
<u>\$ 2,392,494,660</u>	<u>\$ 2,375,212,530</u>	<u>\$ 2,356,632,130</u>	<u>\$ 2,216,644,050</u>	<u>\$ 2,185,616,280</u>	<u>\$ 2,167,654,080</u>
58,312,367	57,880,313	57,415,803	53,916,101	53,140,407	52,691,352
3,934,439	4,649,326	5,344,213	6,024,100	6,688,987	6,746,676
3,000,000	3,500,000	4,000,000	-	-	-
-	-	-	-	-	-
-	-	1,000,000	-	-	-
215,928	243,004	236,383	146,797	157,583	168,369
748,000	762,000	776,000	789,000	802,000	814,000
3,264,241	3,410,513	3,531,200	3,440,201	3,569,869	3,687,437
<u>11,162,608</u>	<u>12,564,843</u>	<u>14,887,796</u>	<u>10,400,098</u>	<u>11,218,439</u>	<u>11,416,482</u>
215,928	243,004	236,383	146,797	157,583	168,369
748,000	762,000	776,000	789,000	802,000	814,000
3,264,241	3,410,513	3,531,200	3,440,201	3,569,869	3,687,437
-	782,193	1,269,308	668,658	668,658	725,514
<u>4,228,169</u>	<u>5,197,710</u>	<u>5,812,891</u>	<u>5,044,656</u>	<u>5,198,110</u>	<u>5,395,320</u>
<u>6,934,439</u>	<u>7,367,133</u>	<u>9,074,905</u>	<u>5,355,442</u>	<u>6,020,329</u>	<u>6,021,162</u>
<u>51,377,928</u>	<u>50,513,180</u>	<u>48,340,898</u>	<u>48,560,659</u>	<u>47,120,078</u>	<u>46,670,190</u>
88.11%	87.27%	84.19%	90.07%	88.67%	88.57%
23,924,947	23,752,125	23,566,321	22,166,441	21,856,163	21,676,541
3,934,439	4,649,326	5,344,213	6,024,100	6,688,987	6,746,676
3,000,000	3,500,000	4,000,000	-	-	-
-	-	-	-	-	-
-	-	1,000,000	-	-	-
215,928	243,004	236,383	146,797	157,583	168,369
748,000	762,000	776,000	789,000	802,000	814,000
3,264,241	3,410,513	3,531,200	3,440,201	3,569,869	3,687,437
<u>11,162,608</u>	<u>12,564,843</u>	<u>14,887,796</u>	<u>10,400,098</u>	<u>11,218,439</u>	<u>11,416,482</u>
215,928	243,004	236,383	146,797	157,583	168,369
748,000	762,000	776,000	789,000	802,000	814,000
3,264,241	3,410,513	3,531,200	3,440,201	3,569,869	3,687,437
-	782,193	1,269,308	668,658	668,658	725,514
<u>4,228,169</u>	<u>5,197,710</u>	<u>5,812,891</u>	<u>5,044,656</u>	<u>5,198,110</u>	<u>5,395,320</u>
<u>6,934,439</u>	<u>7,367,133</u>	<u>9,074,905</u>	<u>5,355,442</u>	<u>6,020,329</u>	<u>6,021,162</u>
<u>\$ 16,990,508</u>	<u>\$ 16,384,992</u>	<u>\$ 14,491,416</u>	<u>\$ 16,810,999</u>	<u>\$ 15,835,834</u>	<u>\$ 15,655,379</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)
2021	115,694	\$ 5,773,217	\$ 49,901	2.6%
2020	115,710	5,371,222	\$ 46,420	3.6%
2019	115,967	5,107,121	44,039	3.2%
2018	116,038	4,860,917	41,891	2.4%
2017	116,470	4,531,622	38,908	3.1%
2016	116,063	4,467,171	38,489	4.0%
2015	115,537	4,070,642	35,232	3.8%
2014	115,071	3,906,839	33,952	3.8%
2013	114,848	3,743,453	32,595	5.9%
2012	114,611	3,526,003	30,765	6.8%

Sources: (1) Federal Reserve Economic Data or fred.stlouis.fed.org
(2) Bureau of Economic Analysis or www.bea.gov
(3) Ohio Bureau of Employment Services or fedstats.gov

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

Employer	Industry	2021 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	2,000	3.06%
Schaeffler	Manufacturer	2,000	3.06%
Wooster Community Hospital	Medical	1,250	1.91%
College of Wooster	Schools- Universities & College Academic	850	1.30%
Wayne County	Governmental	808	1.23%
Buehlers Fresh Foods	Retail - Grocery	800	1.22%
Artiflex	Metal Stamping (Manufacturers)	675	1.03%
Wooster Brush	Paint Brushes and Rollers	575	0.88%
Gerbert Poultry	Agriculture	550	0.84%
Ohio State University	Schools- Universities & College Academic	500	0.76%
Total		10,008	15.29%
Total Employment within the County (2)		65,430	

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

Sources:

(1) Wayne County Economic Development Council

(2) Bureau of Economic Analysis

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

	2021	2020	2019	2018
General Government				
Legislative and Executive				
Commissioners	20.50	23.00	23.00	21.00
Auditor	25.75	26.50	26.50	26.50
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	31.50	31.00	30.00	32.00
Board of Elections	10.00	8.50	10.00	10.50
Recorder	4.00	3.00	4.00	4.00
Buildings and Grounds	5.25	5.00	5.00	6.25
Data Processing	2.00	2.00	2.00	2.00
Judicial				
Common Pleas Court	12.00	13.00	14.00	13.00
Probate Court	6.50	6.50	6.50	5.50
Juvenile Court	19.00	19.25	20.50	19.25
Municipal Court	19.00	21.00	20.00	23.00
Clerk of Courts	28.00	26.75	28.75	27.75
Law Library	0.50	0.50	0.50	0.50
Public Safety				
Sheriff	88.25	88.50	82.75	87.75
Probation	9.00	7.00	7.00	7.00
Disaster Services	2.00	2.00	2.00	2.00
Coroner	4.50	5.50	3.50	2.75
Justice Center	15.50	16.25	16.00	17.00
Public Works				
Engineer	44.00	46.00	47.00	42.00
Building Department	5.25	5.00	5.00	5.00
Sewer District	5.00	5.00	4.00	4.00
Wayne County Airport	1.75	3.25	3.25	2.75
Health				
DD	80.00	69.75	84.00	78.25
Dog and Kennel	6.50	6.75	6.25	5.25
Human Services				
Care Center	53.00	56.00	83.75	61.00
Jobs and Family Services	67.75	75.50	56.00	74.25
Children's Services	71.00	69.00	68.50	67.00
Child Support Enforcement Agency	18.50	21.00	22.00	21.00
Veteran Services	11.00	11.00	10.00	11.00
Total	<u>672.00</u>	<u>678.50</u>	<u>696.75</u>	<u>684.25</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.

2017	2016	2015	2014	2013	2012
19.50	18.75	18.75	18.50	19.50	19.00
26.25	26.50	24.00	27.50	27.00	27.00
4.50	4.50	4.00	4.25	4.00	4.00
29.50	30.00	29.25	19.50	29.25	25.50
43.00	21.00	22.00	18.50	21.00	23.50
4.00	4.00	4.00	4.00	4.00	4.00
5.00	5.00	5.00	3.00	5.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
13.25	19.25	20.25	20.75	20.75	21.75
6.00	6.00	5.50	5.00	4.00	4.25
19.50	18.50	18.50	19.00	18.50	17.00
23.00	21.00	20.75	21.00	21.00	21.50
33.75	29.75	32.00	32.00	32.50	32.75
0.50	0.50	1.00	0.50	0.50	0.50
89.25	82.75	80.25	79.50	77.75	73.75
7.00	2.50	2.50	2.50	2.50	2.50
3.00	3.00	2.00	2.00	2.00	2.00
2.00	2.50	2.00	2.00	2.00	2.00
16.00	14.75	16.25	18.50	18.25	17.25
35.00	46.00	46.00	44.50	44.50	43.00
4.00	5.00	6.00	5.50	4.50	4.50
4.00	3.00	3.00	3.00	3.00	3.00
3.25	2.50	2.00	0.00	0.00	0.00
100.50	106.50	113.00	132.25	138.30	163.25
4.00	4.00	2.50	0.00	0.00	0.00
70.75	63.00	60.00	62.00	64.50	70.50
59.00	68.50	57.50	61.00	60.00	61.00
63.00	65.50	63.50	63.00	62.50	61.25
22.25	22.25	22.25	23.25	22.25	23.00
12.00	12.00	12.50	12.00	12.00	12.00
<u>724.75</u>	<u>710.50</u>	<u>698.25</u>	<u>706.50</u>	<u>723.05</u>	<u>746.75</u>

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

	2021	2020	2019	2018
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	698	685	668	618
Number of meetings	53	53	53	53
Auditor				
Number of non-exempt conveyances	2,548	2,520	2,578	2,487
Number of exempt conveyances	2,054	1,845	1,791	1,768
Number of real estate transfers	4,602	4,365	4,369	4,255
Number of county parcels	59,563	59,409	59,357	59,274
Number of personal property returns	-	-	-	-
Number of checks issued	15,354	15,433	17,669	16,034
Treasurer				
Number of parcel billings	118,827	118,725	118,524	119,055
Return on portfolio	95	96	98	98
Prosecuting Attorney				
Number of cases - criminal - felony	547	602	679	723
Number of cases - criminal - municipal	1,459	1,408	1,707	2,165
Number of cases - traffic	922	995	1,081	1,081
Number of cases - civil	236	128	262	185
Number of township requests (2)	22	40	52	72
Board of Elections				
Number of registered voters	73,498	74,505	71,409	75,115
Number of voters last general election	15,440	54,848	20,872	74,797
Percentage of register voters that voted	21.00%	73.62%	29.23%	54.08%
Number Voting Machines	440	440	440	438
Recorder				
Number of deeds recorded	4,358	4,193	4,527	4,503
Number of mortgages recorded	5,294	4,779	3,832	3,668
Number of military discharges recorded	18	12	74	86
Buildings and Grounds				
Number of buildings	25	25	25	25
Square footage of buildings	678,724	678,724	678,724	678,724
Data Processing				
Number of users served	130	134	146	140
Central Purchasing				
Number of bid contracts awarded	48	74		
Number of purchase orders issued	1,523	1,630	1,741	1,550
Judicial				
Common Pleas Court				
Number of civil cases filed	447	426	582	565
Number of criminal cases filed	552	602	617	752
Number of domestic cases filed	409	402	418	518
Probation				
Average daily case load	294	280	275	260
Domestic Relations				
Number of cases filed	407	402	418	518
Number of protective orders	90	75	77	89
Probate Court (1)				
Number of civil cases filed	1,545	1,383	1,334	1,370
Juvenile Court				
Number of adjudged delinquent cases filed	181	245	392	298

2017	2016	2015	2014	2013	2012
644	639	617	642	595	594
55	52	52	56	56	53
2,395	2,303	2,402	41	2,271	2,021
1,859	1,746	1,745	91	1,909	1,709
4,254	4,049	4,147	3,886	4,180	3,730
59,525	59,461	59,068	58,970	58,953	59,041
-	-	-	-	-	10
16,940	16,264	16,265	16,327	16,590	17,921
119,054	118,142	117,948	117,912	118,086	117,996
98	94	93	94	95	93
500	402	365	429	691	776
2,180	2,057	1,828	2,129	1,991	1,983
1,221	780	716	823	1,022	905
166	354	956	1,007	988	600
82	67	140	170	165	150
74,697	74,797	72,454	73,018	77,698	77,698
24,694	50,485	31,735	27,297	61,356	30,678
33.06%	68.00%	44.00%	37.00%	79.00%	40.00%
438	438	438	432	436	431
4,406	4,192	4,197	3,911	3,747	3,510
3,998	3,867	3,866	3,557	4,466	4,380
93	87	113	97	7	4
25	25	25	22	23	24
678,724	678,724	678,724	678,724	690,720	690,720
118	118	117	120	115	115
1,649	1,683	1,799	1,851	1,866	1,919
550	591	431	622	692	873
499	402	370	429	405	445
404	363	385	445	495	467
299	327	372	440	455	450
404	53	385	445	495	467
63	23	36	71	75	59
N/A	1,459	1,414	1,429	1,469	1,517
317	389	365	342	381	508

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

	2021	2020	2019	2018
Municipal Court				
Number of civil cases filed	1,462	1,350	1,908	2,024
Number of criminal cases filed	9,653	8,612	13,299	13,986
Number of domestic cases filed	282	312	459	440
Probation				
Average daily case load	181+/-	179+/-	202+/-	59.60
Clerk of Courts				
Number of civil cases filed	447	426	582	539
Number of criminal cases filed	494	602	610	771
Law Library				
Law Library Budget	\$ 261,799	\$ 261,799	\$ 287,973	\$ 243,321
Number of volumes in collection	8,300	8,300	8,300	8,285
Number of electronic subscriptions	4	4	5	5
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	109	110	137	141
Prisoners booked	2,811	2,568	3,080	3,408
Prisoners released	2,810	2,600	3,079	3,402
Out of County bed days used	3	460	5	6
Enforcement				
Number of incidents reported	3,297	15,945	15,318	15,061
Number of citations issued	2,078	2,716	2,145	1,706
Number of papers served	3,863	2,855	2,886	3,467
Number of telephone calls	86,887	91,459	71,432	65,201
Number of transport hours	6,232	5,299	7,008	5,802
Number of court security hours	4,227	4,206	4,224	4,876
Disaster Services				
Number of emergency responses	1	52	1	-
Coroner				
Number of cases investigated	145	128	121	105
Number of autopsies performed	4	7	15	10
Number of referrals	359	302	457	454
Public Works				
Engineer				
Miles of roads resurfaced	39	66	92	37
Number of bridges replaced/improved	9	20	10	9
Number of culverts built/replaced/improved	44	58	38	58
Building Department				
Number of permits issued	754	745	719	701
Number of inspections performed	5,164	5,539	5,271	5,075
Sewer District				
Average daily sewage treated	430,000	425,000	425,000	425,000
Number of tap-ins	6	1	3	1
Number of customers	983	977	968	962

	2017	2016	2015	2014	2013	2012
	1,888	1,672	N/A	N/A	N/A	N/A
	14,760	13,000	N/A	N/A	N/A	N/A
	597	578	N/A	N/A	N/A	N/A
	150+/-	77.80	73.00	68.40	106.25	N/A
	842	591	674	627	692	873
	500	402	370	429	405	445
\$	296,147	\$ 309,880	\$ 303,757	\$ 278,184	\$ 213,000	\$ 213,280
	8,270	8,260	8,240	8,215	8,185	8,135
	5	5	5	5	6	5
	130	117	109	114	112	117
	3,210	2,795	2,498	2,868	3,126	2,990
	3,203	2,773	2,386	2,881	3,123	3,010
	3	9	5	3	-	-
	14,477	13,828	13,125	10,732	10,479	10,167
	1,695	1,855	1,885	1,485	1,465	1,544
	2,657	2,768	2,056	2,285	2,710	3,183
	58,432	53,432	51,107	48,987	48,117	46,914
	4,672	5,170	4,871	3,658	3,258	2,210
	4,636	4,160	4,162	4,307	4,287	4,294
	1	4	4	9	8	-
	104	121	110	84	92	70
	5	12	15	13	12	5
	463	407	223	189	161	132
	57	13	8	18	26	37
	9	5	7	5	6	6
	10	49	24	34	34	60
	706	710	725	661	582	588
	5,080	5,146	5,438	4,591	4,232	3,897
	375,000	375,000	375,000	425,000	374,706	412,367
	14	7	8	1	2	4
	961	954	935	930	923	882

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

	2021	2020	2019	2018
Health				
DD				
Number of students enrolled				
Early intervention program	216	137	134	127
Preschool	-	9	11	13
School age	32	35	36	26
Number employed at workshop	N/A	N/A	N/A	N/A
Average client count by service type				
N.A.W. Habilitation	N/A	N/A	N/A	N/A
N.A. W. Sheltered Employment	N/A	N/A	N/A	N/A
N.A. W. Enclave/Supported Employ.	N/A	N/A	N/A	N/A
Individual Work Placement	N/A	N/A	67	67
Pre - ETS	73	64	98	93
Human Services				
Jobs and Family Services				
Average client count - food stamps	9,694	9,431	8,743	9,028
Average client count - day care	700	874	811	719
Average client count - WIA	8	8	17	26
Average client count - heating assistance	8	33	46	39
Average client count - job placement	1,606	1,645	2,530	1,818
Children's Services				
Average client count - foster care	122	124	133	131
Average client count - adoption	14	17	17	14
Child Support Enforcement Agency				
Average number of active support orders	5,814	5,943	6,011	5,895
Percentage collected	78.77%	77.42%	77.21%	77.52%
Veteran Services				
Number of clients served	44	83	116	147
Amount of benefits paid to County residents	\$ 39,994	\$ 103,271	\$ 187,297	\$ 166,013
Community and Economic Development (3)				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	3	1	-	-
Number of jobs created	-	-	-	-
Number of jobs retained	-	-	-	-
Risk Management				
Number of claims	23	N/A	N/A	26

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

(2) Estimated

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

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

N/A - Information not readily available.

Source: County departmental records.

2017	2016	2015	2014	2013	2012
115	112	94	93	72	70
15	15	16	23	34	35
34	37	40	52	66	66
N/A	N/A	N/A	N/A	242	255
N/A	N/A	N/A	N/A	110	114
N/A	N/A	N/A	N/A	117	124
N/A	4	11	5	6	6
67	65	46	41	9	11
-	-	-	-	-	-
10,277	10,954	11,372	11,851	12,683	12,784
556	570	603	368	382	415
26	82	119	115	120	335
65	50	34	27	38	69
3,157	7,615	6,977	7,310	9,514	9,106
116	131	127	111	93	89
16	15	31	21	20	15
5,963	6,021	6,348	6,498	6,502	6,427
78.09%	77.58%	77.00%	76.50%	75.90%	76.00%
139	155	160	182	226	224
\$ 180,989	\$ 96,281	\$ 224,898	\$ 220,930	\$ 294,282	\$ 280,782
N/A	N/A	N/A	N/A	N/A	N/A
-	1	-	-	-	1
-	8	-	-	-	3
-	8	-	-	-	8
13	24	23	-	-	-

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

	2021	2020	2019	2018
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	2,950	2,950	2,950	2,950
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	438	438	438	438
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
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	39	28	22	22
Probation				
Administrative office space	2,825	2,825	2,825	2,825
Disaster Services				
Number of emergency response vehicles	2	2	2	2

2017	2016	2015	2014	2013	2012
2,950	2,950	2,950	2,950	2,950	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
438	432	432	432	375	375
3,337	3,337	3,337	3,337	3,337	3,337
615	615	615	615	615	615
472	472	472	472	472	472
132	132	132	132	132	132
140	140	140	140	140	140
4	4	4	4	4	4
1	1	1	1	1	1
3	3	3	3	3	3
3	3	3	3	3	3
7,220	7,220	7,220	7,220	7,220	7,220
1,200	1,200	1,200	1,200	1,200	1,200
2,491	2,491	2,491	2,491	2,491	2,491
787	787	787	787	787	787
120	120	120	120	120	120
22	24	29	32	30	28
2,825	2,825	2,825	2,825	2,825	2,825
2	2	2	2	2	2

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

	2021	2020	2019	2018
Coroner				
Number of emergency response vehicles		1	1	1
Public Works				
Engineer				
Centerline miles of roads	499	499	499	500
Number of bridges	489	490	492	492
Number of culverts-estimated	2,614	2,619	2,647	2,824
Number of traffic signs-estimated	8,642	9,950	9,314	10,123
Number of vehicles	56	58	57	62
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	7	7	7	7
Number of pumping stations	16	15	15	14
Miles of sewer lines	40	40	40	32
Health				
DD				
Number and type of facilities	2	2	2	3
Number of busses	8	8	8	8
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	10	10	10	1
Child Support Enforcement Agency				
Administrative office space	2,981	2,981	2,981	2,981
Number of vehicles	1	1	1	1
Veteran Services				
Administrative office space	3,069	3,069	3,069	3,069
Number of vehicles	3	3	3	3

Source:

Auditor's Office
Maintenance Department
Environmental Services
Engineer Department

2017	2016	2015	2014	2013	2012
1	1	1	1	1	1
499	500	500	500	499	499
494	494	487	487	488	490
2,550	2,550	2,550	2,550	2,500	2,500
8,500	8,500	8,000	8,000	8,000	8,000
62	61	60	60	61	61
1,881	1,881	1,881	1,881	1,881	1,881
8	7	7	8	8	8
14	14	14	12	12	12
26	26	26	23	23	23
3	4	4	4	4	4
12	14	15	23	23	29
23,645	23,645	23,645	23,645	23,645	23,645
3	3	3	3	3	3
27,075	27,075	27,075	27,075	27,075	27,075
1	1	1	1	1	1
2,981	2,981	2,981	2,981	2,981	RENTAL
1	1	1	1	1	2
3,069	3,069	3,069	3,069	3,069	3,069
3	3	3	2	2	2



WAYNE COUNTY ELECTED OFFICIALS
DECEMBER 31, 2021

AUDITOR
JARRA UNDERWOOD

PROSECUTOR
DAN LUTZ

PROBATE/JUVENILE
JUDGE
LATECIA WILES

TREASURER
MELISSA KOCH

CLERK OF COURTS
TIM NEAL

SHERIFF
TRAVIS HUTCHINSON

ENGINEER
SCOTT MILLER

RECORDER
JANE CARMICHAEL

MUNICIPAL JUDGES
MICHAEL RICKETT
TIMOTHY VANSICKLE

CORONER
AMY JOLLIFF

COMMON PLEAS JUDGES
COREY SPITLER
MARK WIEST

BOARD OF COMMISSIONERS
RON AMSTUTZ
BECKY FOSTER
SUE SMAIL

OHIO AUDITOR OF STATE KEITH FABER



WAYNE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 7/28/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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