



Dave Yost • Auditor of State



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

## INDEPENDENT ACCOUNTANTS' 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 the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2011 in which we noted the County restated the fund balances of the General Fund and Other Governmental Funds to account for the reclassification of certain funds. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Nick Amster Sheltered Workshop, Inc., the discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 26, 2011.

We intend this report solely for the information and use of management, the County Commissioners, and federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

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

**Dave Yost**  
Auditor of State

June 29, 2011



# Dave Yost • Auditor of State

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

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

### Compliance

We have audited the compliance of Wayne County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Wayne County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Wayne County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

### Internal Control Over Compliance

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

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*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated August 26, 2011.

#### **Federal Awards Receipts and Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2010, and have issued our report thereon dated June 29, 2011, except for our opinion on the Federal Awards Receipts and Expenditures Schedule, for which the date is August 26, 2011, wherein we indicated the financial statements of Nick Amster Sheltered Workshop, Inc., the discretely presented component unit were audited by other auditors. We also noted the County restated the fund balances of the General Fund and Other Governmental Funds to account for the reclassification of certain funds. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying Federal Awards Receipts and Expenditures provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This Schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of management, the County Commissioners, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Dave Yost**  
Auditor of State

August 26, 2011

WAYNE COUNTY

FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>(Passed through the Ohio Department of Development)</i>				
Community Development Block Grants/State's Program	BC091CZ1 BF091CZ1 BF080781	14.228	\$132,377 213,091 155,963 <u>501,431</u>	\$118,481 208,866 157,948 <u>485,295</u>
Total Community Development Block Grants/State's Program				
Home Investment Partnerships Program	BC091CZ2	14.239	112,797	105,126
Home Investment Partnerships Program Loans	N/A	14.239	-	1,252
Total Home Investment Partnerships Program			<u>112,797</u>	<u>106,378</u>
Total U.S. Department of Housing and Urban Development			<u>614,228</u>	<u>591,673</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>(Direct Award)</i>				
Public Safety Partnership and Community Policing Grants	N/A	16.710	69,168	69,168
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Edward Byrne Memorial Justice Assistance Grant Program	2009-JG-A01-6445 2009-JG-E01-6704 2009-JG-A02-6696	16.738	77,456 7,650 - 3,255 <u>88,361</u>	93,193 7,650 9,360 - <u>110,203</u>
Total Edward Byrne Memorial Justice Assistance Grant Programs				
ARRA - Edward Byrne Memorial Justice Assistance Grant Program Grants to States and Territories	2009-RA-A01-2249	16.803	34,478	33,387
<i>(Passed through Ohio Attorney General)</i>				
Crime Victim Assistance	2011VAGENE254 2010VAGENE254 2011VACHAE515 2010VACHAE515	16.575	14,451 72,997 1,561 14,038 <u>103,047</u>	24,581 62,991 3,120 15,598 <u>106,290</u>
Total Crime Victim Assistance				
Total U.S. Department of Justice			<u>295,054</u>	<u>319,048</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
State Homeland Security Grant Program	2009-SS-T9-0089 2008-GE-T8-0025 2007-GE-T7-0030	97.067	31,377 107,907 7,245 <u>146,529</u>	31,377 107,907 7,245 <u>146,529</u>
Total State Homeland Security Grant Program				
Emergency Management Performance Grants	2008-EM-E8-002 2009-EP-E9-0061 2010-EP-O0-0003	97.042	131,991 84,369 - 216,360 <u>216,360</u>	131,991 10,075 60,993 <u>203,059</u>
Total Emergency Management Performance Grants				
Hazard Mitigation Grant Program	FEMA-DR-1580.5-OH	97.039	17,160	17,160
Total U.S. Department of Homeland Security			<u>380,049</u>	<u>366,748</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster: Special Education_Grants to States	071191-6B-SF-10	84.027	106,144	68,816
ARRA - Special Education Grants to States	071191-6B-SF-10 071191-6B-SF-11	84.391	32,561 19,584 <u>52,145</u>	32,561 19,584 <u>52,145</u>
Total ARRA - Special Education_Grants to States				
Special Education_Preschool Grants	071191-PGS1-10 071191-PGS1-11	84.173	7,660 9,244 <u>16,904</u>	- 10,271 <u>10,271</u>
Total Special Education_Preschool Grants				
ARRA - Special Education Preschool Grants	071191-PGS1-10 071191-PGS1-11	84.392	474 65 <u>539</u>	474 65 <u>539</u>
Total ARRA - Special Education_Preschool Grants				
Total Special Education Cluster			<u>175,732</u>	<u>131,771</u>
Total U.S. Department of Education			<u>175,732</u>	<u>131,771</u>

WAYNE COUNTY

FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>(Passed through the Ohio Department of Education)</i>				
National School Lunch Program	071191-LLP4-2010	10.555	16,789	16,789
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5131	10.561	606,249	635,297
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5131		72,027	30,379
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>678,276</u>	<u>665,676</u>
<i>(Direct Award)</i>				
Water and Waste Disposal Systems for Rural Communities	NA	10.760	1,058,459	1,058,459
Water and Waste Disposal Systems for Rural Communities-Loans	NA	10.760	351,363	351,363
Total Water and Waste Disposal Systems for Rural Communities			<u>1,409,822</u>	<u>1,409,822</u>
Total U.S. Department of Agriculture			<u>2,104,887</u>	<u>2,092,287</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>				
Promoting Safe and Stable Families	G-1011-11-5133	93.556	93,027	82,136
Temporary Assistance for Needy Families Cluster:				
Temporary Assistance for Needy Families	G-1011-11-5131	93.558	1,924,943	2,725,539
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families	G-1011-11-5131	93.714	123,715	123,715
Total Temporary Assistance for Needy Families Cluster			<u>2,048,658</u>	<u>2,849,254</u>
Child Support Enforcement	G-1011-11-5132	93.563	201,716	361,946
ARRA - Child Support Enforcement	G-1011-11-5132		521,147	682,089
Total Child Support Enforcement			<u>722,863</u>	<u>1,044,035</u>
Child Care and Development Block Cluster:				
Child Care and Development Block Grant	G-1011-11-5131	93.575	198,606	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1011-11-5131	93.596	341,341	204,720
Total Child Care Development Block Grant Cluster			<u>539,947</u>	<u>204,720</u>
Child Welfare Services_State Grants	G-1011-11-5133	93.645	50,540	50,540
Foster Care_Title IV-E	G-1011-11-5133	93.658	616,040	623,349
ARRA - Foster Care_Title IV-E	G-1011-11-5133		27,961	27,961
Total Foster Care			<u>644,001</u>	<u>651,310</u>
Adoption Assistance	G-1011-11-5133	93.659	439,141	443,637
Child Abuse and Neglect State Grants	G-1011-11-5133	93.669	1,960	1,960
Chafee Foster Care Independence Program	G-1011-11-5133	93.674	17,654	18,946
Medical Assistance Program <i>(Passed through Ohio Department of Job and Family Services)</i>	G-1011-11-5131	93.778	557,265	716,689
ARRA - Medical Assistance Program <i>(Passed through Ohio Department of Developmental Disabilities)</i>	N/A		344,633	190,426
Total Medical Assistance Program			<u>901,898</u>	<u>907,115</u>
Social Services Block Grant <i>(Passed through Ohio Department of Development Disabilities)</i>	MR-85	93.667	52,312	70,275
Social Services Block Grant <i>(Passed through Ohio Department of Job and Family Services)</i>	G-1011-11-5131		531,278	512,064
Total Social Services Block Grant			<u>583,590</u>	<u>582,339</u>
Total U.S. Department of Health and Human Services			<u>6,043,279</u>	<u>6,835,992</u>

WAYNE COUNTY

FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>(Passed through the Ohio Department of Public Safety)</i>				
State and Community Highway Safety	HVEO-2010-85-00-00-00272-00	20.600	22,600	19,031
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction	N/A	20.205	1,481,537	1,481,537
<i>(Direct)</i>				
Airport Improvement Programs	3-39-0093-1709	20.106	23,018	23,018
Total U.S. Department of Transportation			<u>1,527,155</u>	<u>1,523,586</u>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Workforce Investment Act Cluster:				
Workforce Investment Act Adult Program	2009-7285-1/2010-7285-1	17.258	140,851	65,406
ARRA - Workforce Investment Act Adult Program	2009-7285-1/2010-7285-1		17,955	(75,852)
Workforce Investment Act Adult Program Administration	2009-7285-1/2010-7285-1		-	(17,225)
Total Workforce Investment Act Adult Program			<u>158,806</u>	<u>(27,671)</u>
Workforce Investment Act Youth Activities	2009-7285-1/2010-7285-1	17.259	161,473	275,296
ARRA - Workforce Investment Act Youth Activities	2009-7285-1/2010-7285-1		10,827	(82,414)
Workforce Investment Act Youth Activities Administration	2009-7285-1/2010-7285-1		3,653	524
ARRA - Workforce Investment Act Youth Activities Administration	2009-7285-1/2010-7285-1		-	29,534
Total Workforce Investment Act Youth Activities			<u>175,953</u>	<u>222,940</u>
Workforce Investment Act Dislocated Worker	2009-7285-1/2010-7285-1	17.260	91,815	82,480
ARRA - Workforce Investment Act Dislocated Worker	2009-7285-1/2010-7285-1		22,251	(233,489)
Workforce Investment Act Dislocated Worker Administration	2009-7285-1/2010-7285-1		16,998	(71,441)
ARRA - Rapid Response	2009-7285-1/2010-7285-1		408,019	634,057
Total Workforce Investment Act Dislocated Worker			<u>539,083</u>	<u>411,607</u>
Total Workforce Investment Act Cluster			<u>873,842</u>	<u>606,876</u>
Workforce Investment Act Dislocated Worker Formula Grants	2010-7285-1	17.278	12,321	-
Workforce Investment Act Dislocated Worker Administration	2010-7285-1		960	-
Total Workforce Investment Act Dislocated Worker Formula Grants			<u>13,281</u>	<u>-</u>
Employment Service Cluster:				
Employment Service	2009-7285-1/2010-7285-1	17.207	13,110	13,110
Disabled Veterans' Outreach Program	2009-7285-1/2010-7285-1	17.801	3,612	3,612
Local Veterans' Employment Representative Program	2009-7285-1/2010-7285-1	17.804	170	170
Total Employment Service Cluster			<u>16,892</u>	<u>16,892</u>
Total U.S. Department of Labor			<u>904,015</u>	<u>623,768</u>
TOTAL			<u>12,044,399</u>	<u>12,484,873</u>

See accompanying Notes to the Federal Award Receipts and Expenditures Schedule

## WAYNE COUNTY

### NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE FISCAL YEAR ENDED DECEMBER 31, 2010

#### NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

#### NOTE B - SUBRECIPIENTS

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

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

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

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

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

Activity in the CDBG revolving loan fund during 2010 is as follows:

Beginning loans receivable balance as of January 1, 2010	\$388,163
Loan principal repaid	37,012
Loans written off	35,575
Ending loans receivable balance as of December 31, 2010	\$315,576
Cash balance on hand in the revolving loan fund as of December 31, 2010	\$81,342

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2010, the County estimates \$0 to be uncollectible

#### NOTE D - FEDERAL HOUSING REVOLVING LOAN

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in February 2007 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2010, housing revolving loan funds amounts to \$45,225.

**WAYNE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2010  
(Continued)**

**NOTE E – MATCHING REQUIREMENTS**

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

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**WAYNE COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2010**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Temporary Assistance for Needy Families Cluster CFDA #93.558 and 93.714 Workforce Investment Act Cluster CFDA #17.258, 17.259, and 17.260 Medical Assistance Program CFDA #93.778 Child Support Enforcement CFDA #93.563 Supplemental Nutrition Assistance Program Cluster CFDA #10.561 Highway Planning and Construction CFDA #20.205
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$378,343 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

None

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

None

WAYNE COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
 OMB CIRCULAR A -133 § .315 (b)  
 DECEMBER 31, 2010

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2009-001	2 CFR Part 225, App.B Section 37.c and 23.b - Unallowable Rental Cost	Yes	Corrected

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# Comprehensive Annual Financial Report

of Wayne County, Ohio for the fiscal year  
end December 31, 2010

Prepared by the Auditor's Office

Jarra L. Underwood

428 W. Liberty St. | Wooster, OH | 44691



**Wayne County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2010*

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**Wayne County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2010*

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Ida Sue School  
 Wayne County Society  
 For Handicapped Children  
 estab. July 7, 1955

50 years of dedicated  
 service to the special needs  
 residents of Wayne County

This flagpole is presented  
 in memory of Julia Ann Bogner,  
 volunteer and teacher and in  
 honor of the contributions made  
 by the Wooster Junior Women's  
 Club and the Wooster Rotary Club.

Given by the  
 Donald P. Bogner Family  
 July 17 2005

- |                      |                 |
|----------------------|-----------------|
| JOHN UDEBURYE        | DEBORAH MILLER  |
| ANNON HOSTETTER, JR. | HEIDI SCHILLER  |
| NITA LAY             | FRANCIS WOOD    |
| JEREMY SCOTT         | JEFFREY CARRICO |
| WILBUR MEEHORE       | MARINA HECTOR   |
| EMMA HOSTETTER       | FRANK WAIN      |
| CONNIE LOWE          | ALICE SCHILLER  |
| TIMOTHY WINES        | CHRISTINE PRICE |
| DAVID HORNER         | WYLLIE BOGNER   |
| WILLIAM KUCHTA       | MOYCE LINDLEY   |
| GREY COX             | ALICE MILLER    |
| PHILIP HOOVER        | WILLIAM WOOD    |
| AMY DUTTER           | WILLIAM WOOD    |
| TIMOTHY KOLLERT      | WILLIAM WOOD    |
| LUCINDA GORDON       | WILLIAM WOOD    |
| BILLY RUMBO          | WILLIAM WOOD    |
| RICHARD FRIEDRICH    | WILLIAM WOOD    |
| DEAN COLENTI         | WILLIAM WOOD    |
| DAVID STEWART        | WILLIAM WOOD    |
| WYNNE ANDERSON       | WILLIAM WOOD    |

# Introduction





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

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

June 29, 2011

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

I am pleased to present the Comprehensive Annual Financial Report (“CAFR”) of Wayne County, Ohio (“County”) for the year ended December 31, 2010. This report, which is prepared in conformance with accounting principles generally accepted in the United States of America (“GAAP”) as set forth by the Government Accounting Standards Board (“GASB”), is indicative of the continued commitment of the Auditor’s office to provide quality financial information to the citizens of the County and all other interested parties. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor’s office. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County’s financial activities have been included.

#### **REPORTING ENTITY AND SERVICES**

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

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

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

The County is also associated with the following organizations:

#### **Joint Ventures without Equity Interest**

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

**Jointly Governed Organizations**

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

**Related Organizations**

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

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

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

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

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

**THE COUNTY AND FORM OF GOVERNMENT**

*Profile of the County*

The County is located in Northeastern Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. The State of Ohio originally recognized the present County as a township of Columbiana County known as Killbuck. As new counties were authorized in 1808, Killbuck Township established its own governing bodies and was reorganized as Wayne County in 1812. Currently the County includes sixteen townships, twelve villages, and three cities. Of the three cities, Wooster is the County seat and the largest city in the County. The County encompasses 555 square miles with approximately 114,500 residents and ranks 24<sup>th</sup> largest county in Ohio.

*Form of Government*

To govern the County, a three-member Board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Board of Commissioners serves as the taxing authority, contracting body, and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and approves expenditures of County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor serves as the chief fiscal officer for the County and the real property assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor is responsible for maintaining the County’s centralized accounting, payroll and benefits system; for preparing the CAFR; and for auditing payments made on behalf of county agencies and issuing the warrants therefore. The Auditor also prepares the general tax list of the County, calculates the voted and unvoted tax rates for real estate and general personal property and, once collected, distributes the receipts to the appropriate political subdivisions and agencies within the County.

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 59,000 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 2008. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

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

## **LOCAL ECONOMY**

Wayne County is fortunate to have a diversified economic base consisting of manufacturing including particular strengths in metals, advanced materials and energy industry components, wire products, food processing, health care, paint supplies, automotive parts, fire apparatus, agribusiness, education and research as well as financial business services. The County maintains a delicate balance between industry, commercial retail and agriculture to preserve our rural character and its ambiance. Our Elected Officials are cognizant of the fact that the County is rich in natural beauty and natural wonders, we continually work to protect our unique flavor and diversity.

A number of state highways traverse the County, which provide a direct link to the markets of metropolitan areas of Akron, Cleveland and Columbus. With access to major thoroughfares, the County benefits from trucking terminals of several large carriers located in the County.

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

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

Tourism is an important composite of economic activities in the County including transportation, recreation, retail lodging and food and beverage sectors. Popular attractions are Lehman's Old Time Hardware, the Ohio Light Opera, Johnson Woods State Nature Preserve or the 5000 acre Killbuck Marsh wildlife area. Visitors to Wayne County generated business sales of \$180 million and sustained 2,600 private sector jobs (or 6%) providing wages in excess of \$52 million, generating \$24 million in taxes.

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

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

Unemployment in Wayne County for 2010 was 9.7%, which was lower than the state average of 10.1%.

In spite of the recession having impact in both residential and commercial construction, our value sustained and the economic development momentum continues as we are beginning to see a recovery with businesses rebounding. While the County has benefited from growth in recent years, there has been a concerted effort to conserve the County's rural atmosphere. Agriculture remains our number one industry today, with nearly 265,000 acres of total farming land and \$250 million in annual cash receipts from farm commodities. Wayne County ranked 1<sup>st</sup> in hay with 26,000 acres in production and first in cattle and milk cows. Wayne County agriculture is also experiencing significant growth in fruit, vegetable and poultry sectors with many of these operations targeting local and organic niche markets. Leaders of the County will continue working hard to bridge the gap over the next few years as Wayne County migrates from more of rural to an urban county to ensure a strong economy and quality way of life.

## **MAJOR INITIATIVES**

Very few facility capital improvement projects were undertaken in 2010 by the County. With improvements to County owned buildings being addressed on an as needed basis. The Wayne County Courthouse is a primary concern needing structural and cosmetic improvements.

The economic condition in 2010, although challenging, had some positive attributes. Residential and agricultural development added \$12 million to the tax base in the County, the total commercial and industrial development exceeded \$16 million. The following companies made initial investments or expanded their operations in 2010.

### ***2010 Expansions***

ABS Materials  
Aircraft Sales Inc  
Bristol Dairy  
Case Farms  
Central Farm & Garden  
Coiltek  
College of Wooster Recreation Center  
Gerber Feed Service  
Global Body  
Healthpoint  
Luk  
Morton Salt  
Ohio Department of Transportation  
Orrville Industrial Park  
Orrvilion II  
Quasar  
RBB Systems  
Scot Industries  
Scotts  
Smith Dairy  
Smuckers IV  
Wayne County Schools Career Center  
Wholesome Pet  
Will-Burt

These projects represent a total investment in excess of \$220 million, adding over 260 new jobs.

## **FUTURE PROJECTS**

The Cleveland Clinic is dedicated to providing high quality health care to Wayne County residents with a new outpatient surgery center consisting of 15,000 square feet, \$9.4 million investment.

Smith Dairy Products announced plans to build a \$20 million addition to its Dairy Lane headquarters, adding \$10 million for machinery.

The J.M. Smucker Co will continue to invest in its Orrville campus, adding brick and mortar, machinery and equipment and jobs to our county.

The College of Wooster will keep going to modernize and enhance their campus, the Scot Center, a \$30 million state-of-the-art student recreational athletic facility will create a hub for campus community.

The Ohio State University, Agricultural Technical Institute anticipates breaking ground on an estimated \$8.3 million 35,755 square foot horticulture center.

## **FINANCIAL INFORMATION**

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

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

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

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

### ***Accounting System***

This is the tenth 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 Accountants' Report, providing an assessment of the County's finances for 2010 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain nonmajor funds of the County.

### ***Financial Highlights***

***Internal Service Fund*** - The only internal service fund of the County is the Health Care fund. The internal service fund has \$(94,504) in net assets at December 31, 2010. This deficit balance is the result of the accumulation of insufficient resources from charging back the County funds, and several governmental units within the County, that participate in the self-insurance program.

***Fiduciary Funds*** - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$122,318,903 at December 31, 2010. The most significant agency funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board. The County's private purpose trust funds, which include the Care Center Residents Trust and the Children Services Trust, have net assets of \$218,017 at December 31, 2010.

## **OTHER INFORMATION**

### ***Independent Audit***

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2010, by the Auditor of State's Office. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The Auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

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

### **Use of the Report**

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

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

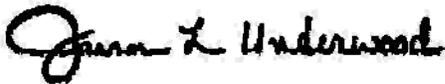
***Certificate of Achievement for Excellence in Financial Reporting***

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2009. This was the fourteenth consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. We believe our current report continues to conform to the Certificate of Achievement program requirements, thus we are submitting it to GFOA.

**Acknowledgments**

This report would not have been possible without the support and dedication of a number of the employees of the County Auditor's Office, and County department heads. A special thanks to Keely Zemrock, Chief Deputy Auditor, Carol Zemrock, Fiscal Officer, and our consultant Rea and Associates, Inc. for their assistance on this project. I appreciate the Wayne County Board of Developmental Disabilities staff for allowing us to feature their campus on our cover as well as Lindsay Zemrock for facilitating the cover design. Due credit should also be given to County Administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. I am very grateful to all of them.

Sincerely,

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

Jarra L. Underwood  
Wayne County Auditor

**Wayne County, Ohio**  
*Elected Officials Roster*  
*December 31, 2010*

***Board of Commissioners***

Jim Carmichael  
Scott Wiggam  
Ann Obrecht

***Auditor***

Jarra L. Underwood

***Clerk of Courts***

Tim Neal

***Coroner***

Dr. Amy Jolliff

***Court of Common Pleas***

Mark K. Wiest  
Robert Brown

***County Court Judges***

William G. Rickett  
Carol White Millhoan

***Engineer***

Roger Terrill

***Probate Court***

Raymond Leisy

***Prosecutor***

Martin Frantz

***Recorder***

Jane Carmichael

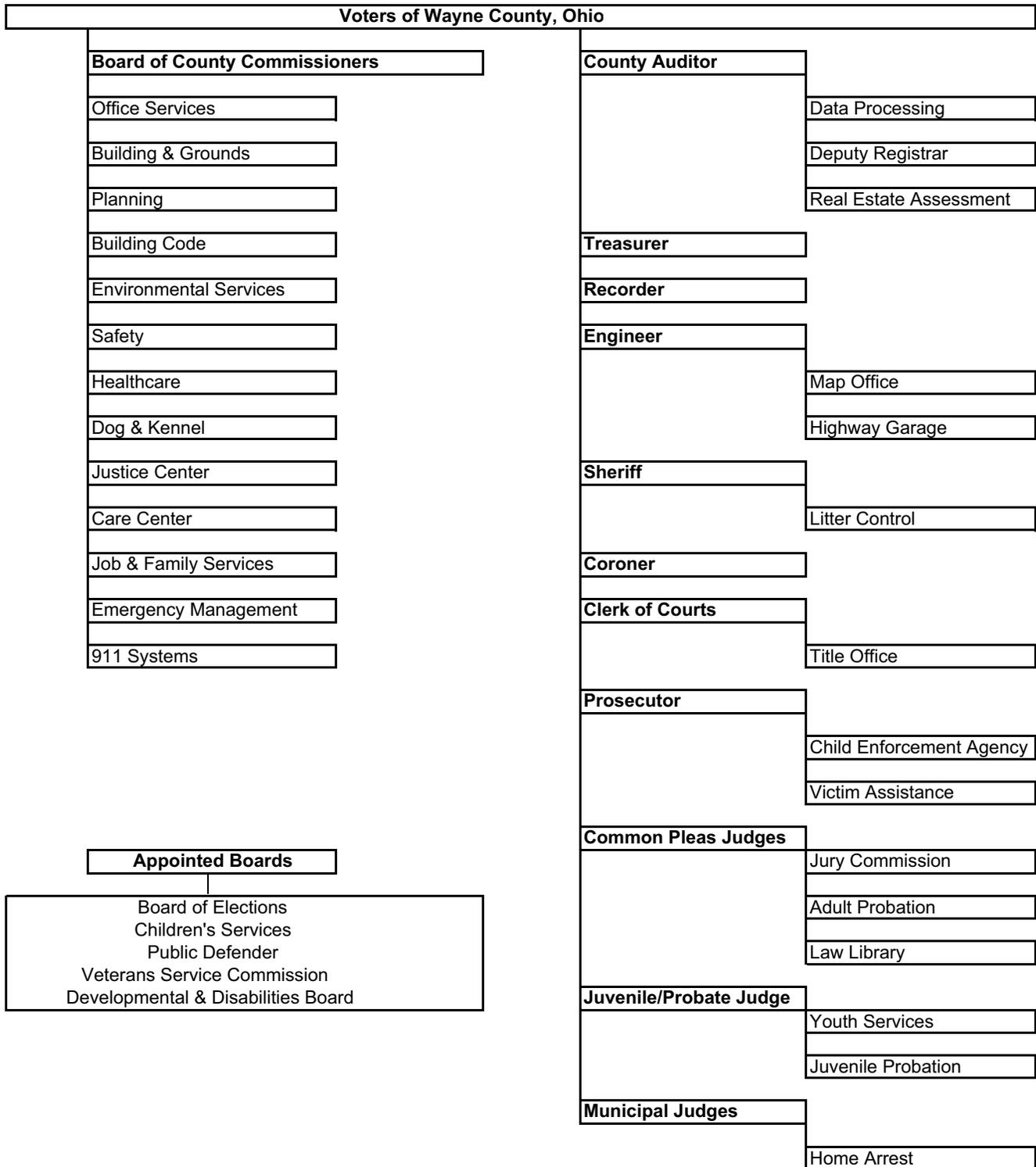
***Sheriff***

Thomas Maurer

***Treasurer***

Beverly Shaw

**WAYNE COUNTY, OHIO  
ORGANIZATION CHART  
DECEMBER 31, 2010**



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wayne County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2009

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



President

Executive Director



*Ida Sue*





# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and the remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Nick Amster Sheltered Workshop, Inc, which represent .3%, 3%, and 25%, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component unit and the remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Nick Amster Sheltered Workshop, Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Nick Amster Sheltered Workshop, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Motor Vehicle and Gas Tax, County Board of Developmental Disabilities, Job and Family Services, Wayne County Care Center and Children Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 19, the County restated the fund balances of the General Fund and Other Governmental Funds to account for the reclassification of certain funds.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2011, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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 other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We and the other auditors subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Dave Yost**  
Auditor of State

June 29, 2011

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010

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, 2010. 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 2010 are as follows:

- The total net assets of the County increased \$928,532. Net assets of governmental activities increased \$993,652 which represents a .8% increase over 2009. Net assets of business-type activities decreased \$65,120 or .8% from 2009.
- General revenues accounted for \$28,266,083 or 41.1% of total governmental activities revenue. Program specific revenues accounted for \$40,445,902 or 58.9% of total governmental activities revenue.
- Governmental activities capital assets decreased \$1,355,944. Business-type activities capital assets increased \$363,905.
- The County had \$67,718,333 in expenses related to governmental activities; \$40,445,902 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$28,266,083 were sufficient enough to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$21,713,451 in 2010, and expenditures of \$19,588,662 in 2010.
- The county board of developmental disabilities (DD) special revenue fund, the County's second largest major fund, had revenues of \$12,676,716 in 2010, a decrease of \$571,864 or 4.3% from 2009 revenues. The expenditures totaled \$12,660,394 in 2010, a decrease of \$259,759 or 2.0% from 2009 expenditures.
- In the general fund, the actual revenues came in \$731,896 higher than they were originally budgeted, and actual expenditures were \$1,099,548 lower than the amount in the original budget.

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

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

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

**Reporting the County as a Whole**

***Statement of Net Assets and the Statement of Activities***

The statement of net assets and the statement of activities answer the question, "How did we do financially during 2010?" These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets 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 assets and the statement of activities, the County is divided into two distinct kinds of activities:

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

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

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

***Fund Financial Statements***

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

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Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions; however, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, the motor vehicle and gas tax, county board of developmental disabilities (DD), job and family services, children services board, and Wayne County care center special revenue funds. The analysis of the County's major funds begins on page 10. The County's only major proprietary fund is the sanitary sewer district.

***Governmental Funds***

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 18-30 of this report.

***Proprietary Funds***

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

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***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 34-35 of this report.

***Notes to the Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 36-71 of this report.

**Government-Wide Financial Analysis**

Recall that the statement of net assets provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net assets for 2010 compared to 2009.

*Table 1 Net Assets*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Totals</i>	
	<i>2010</i>	<i>2009 Restated</i>	<i>2010</i>	<i>2009 Restated</i>	<i>2010</i>	<i>2009 Restated</i>
<b><i>Assets</i></b>						
<i>Current and Other Assets</i>	\$ 63,182,528	\$ 63,276,402	\$ 855,843	\$ 1,806,850	\$ 64,038,371	\$ 65,083,252
<i>Capital Assets, Net</i>	87,416,824	88,772,768	12,103,788	11,739,883	99,520,612	100,512,651
<b><i>Total Assets</i></b>	<b>150,599,352</b>	<b>152,049,170</b>	<b>12,959,631</b>	<b>13,546,733</b>	<b>163,558,983</b>	<b>165,595,903</b>
<b><i>Liabilities</i></b>						
<i>Other Liabilities</i>	19,098,267	20,758,971	390,652	1,258,507	19,488,919	22,017,478
<i>Long-Term Liabilities:</i>						
<i>Due Within One Year</i>	1,492,444	1,498,621	46,918	42,678	1,539,362	1,541,299
<i>Due In More Than One Year</i>	10,200,539	10,977,128	4,160,600	3,818,967	14,361,139	14,796,095
<b><i>Total Liabilities</i></b>	<b>30,791,250</b>	<b>33,234,720</b>	<b>4,598,170</b>	<b>5,120,152</b>	<b>35,389,420</b>	<b>38,354,872</b>
<b><i>Net assets</i></b>						
<i>Invested In Capital Asset, Net of Related Debt</i>	78,929,883	79,664,041	7,699,704	7,246,212	86,629,587	86,910,253
<i>Restricted</i>	33,596,597	33,365,212	-	-	33,596,597	33,365,212
<i>Unrestricted</i>	7,281,622	5,785,197	661,757	1,180,369	7,943,379	6,965,566
<b><i>Total Net Assets</i></b>	<b>\$ 119,808,102</b>	<b>\$ 118,814,450</b>	<b>\$ 8,361,461</b>	<b>\$ 8,426,581</b>	<b>\$ 128,169,563</b>	<b>\$ 127,241,031</b>

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Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2010, the County's assets exceeded liabilities by \$128,169,563. This amounts to \$119,808,102 in governmental activities and \$8,361,461 in business-type activities.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net assets. At year-end, capital assets represented 60.9% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Capital assets, net of related debt were \$86,629,587 at December 31, 2010. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2010, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

A portion of the County's government-wide net assets, \$33,596,597 or 28.0%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net assets of \$7,281,622 may be used to meet the government's ongoing obligations to citizens and creditors.

Table 2 on the following page shows the changes in net assets for governmental activities and business-type activities for 2010 compared to 2009.

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*Table 2 - Changes in Net Assets*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Totals</i>	
	<i>2010</i>	<i>2009*</i>	<i>2010</i>	<i>2009*</i>	<i>2010</i>	<i>2009*</i>
<b>Revenues:</b>						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 11,488,426	\$ 11,734,283	\$ 802,126	\$ 639,967	\$ 12,290,552	\$ 12,374,250
Operating Grants, Contributions, and Interest	26,642,569	32,132,163	173,140	1,703,293	26,815,709	33,835,456
Capital Grants and Contributions	2,314,907	1,170,051	-	-	2,314,907	1,170,051
<i>General Revenues:</i>						
Property Taxes	14,159,500	13,435,681	-	-	14,159,500	13,435,681
Sales Tax	9,362,158	8,883,122	-	-	9,362,158	8,883,122
Grants and Entitlements	3,103,757	2,671,454	-	-	3,103,757	2,671,454
Investment Earnings	706,265	759,046	-	-	706,265	759,046
Miscellaneous	934,403	925,040	49,283	24,146	983,686	949,186
<i>Total Revenues</i>	<u>68,711,985</u>	<u>71,710,840</u>	<u>1,024,549</u>	<u>2,367,406</u>	<u>69,736,534</u>	<u>74,078,246</u>
<b>Program Expenses:</b>						
<i>General Government:</i>						
Legislative and Executive	7,826,914	8,472,416	-	-	7,826,914	8,472,416
Judicial	5,466,859	5,809,837	-	-	5,466,859	5,809,837
Public Safety	10,383,256	11,608,557	-	-	10,383,256	11,608,557
Public Works	9,775,297	8,372,289	-	-	9,775,297	8,372,289
Health	481,906	716,856	-	-	481,906	716,856
Human Services	32,232,617	36,592,414	-	-	32,232,617	36,592,414
Conservation and Recreation	527,294	23,925	-	-	527,294	23,925
Economic Development	590,225	1,281,177	-	-	590,225	1,281,177
Urban Development and Housing	-	25,275	-	-	-	25,275
Interest and Fiscal Charges	433,965	442,930	-	-	433,965	442,930
Sanitary Sewer District	-	-	1,089,669	940,568	1,089,669	940,568
Water District	-	-	-	23,106	-	23,106
<i>Total Expenses</i>	<u>67,718,333</u>	<u>73,345,676</u>	<u>1,089,669</u>	<u>963,674</u>	<u>68,808,002</u>	<u>74,309,350</u>
<b>Change in Net Assets</b>	<u>\$ 993,652</u>	<u>\$ (1,634,836)</u>	<u>\$ (65,120)</u>	<u>\$ 1,403,732</u>	<u>\$ 928,532</u>	<u>\$ (231,104)</u>

\*2009 Activity was not restated (See Note 19). The impact on these amounts will not be significant to this analysis.

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**Governmental Activities**

Governmental net assets reported an overall increase of \$993,652 in 2010. Although there are several non-operating factors that caused net assets 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 assets of under .8%.

Sales tax revenues increased \$479,036, or 5.4%, but intergovernmental declined due to a drop in state and federal funding.

Human services, which includes supporting the operations of the Wayne County care center, county board of DD, job and family services, bureau of support, and the children services board, accounts for \$32,232,617 of expenses, or 47.6% of total governmental expenses of the County. These expenses were funded by \$22,073,720 in program revenues in 2010, compared to \$27,555,678 in 2009.

General government expenses composed of legislative and executive and judicial programs totaled \$13,293,773 or 19.6% of total governmental expenses. General government expenses were covered by \$5,041,523 in program revenues in 2010 as compared to \$4,898,562 in 2009.

The state and federal government contributed to the County revenues in the amount of \$26,642,569 in operating grants, contributions and interest, and \$2,314,907 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$17,456,116 or 65.5% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$28,266,083, and amounted to 41.1% of total revenues. These revenues primarily consist of property and sales tax revenue of \$23,521,658, or 83.2% of total general revenues in 2010.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for governmental activities, the total cost of services and the net cost of services for 2010 compared to 2009. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

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*Table 3 - Governmental Activities*

	<i>Total Cost of Services</i>		<i>Net Cost of Services</i>	
	<i>2010</i>	<i>2009*</i>	<i>2010</i>	<i>2009*</i>
<b>Program Expenses:</b>				
<i>General Government:</i>				
<i>Legislative and Executive</i>	\$ 7,826,914	\$ 8,472,416	\$ (4,939,206)	\$ (5,395,985)
<i>Judicial</i>	5,466,859	5,809,837	(3,313,044)	(3,987,706)
<i>Public Safety</i>	10,383,256	11,608,557	(7,176,006)	(7,519,012)
<i>Public Works</i>	9,775,297	8,372,289	(1,554,111)	(1,116,649)
<i>Health</i>	481,906	716,856	(329,042)	(1,803)
<i>Human Services</i>	32,232,617	36,592,414	(10,158,897)	(9,036,736)
<i>Conservation and Recreation</i>	527,294	23,925	795,495	(15,725)
<i>Economic Development</i>	590,225	1,281,177	(163,655)	(767,358)
<i>Urban Redevelopment and Housing</i>	-	25,275	-	(25,575)
<i>Interest and Fiscal Charges</i>	433,965	442,930	(433,965)	(442,930)
	<u>\$ 67,718,333</u>	<u>\$ 73,345,676</u>	<u>\$ (27,272,431)</u>	<u>\$ (28,309,479)</u>

\*2009 activity was not restated (see Note 19). The impact on these amounts will not be significant to this analysis.

Overall net costs of services decreased \$1,036,748, or 3.7%.

The dependence upon general revenues for governmental activities is apparent, with 40.3% and 38.6% of expenses supported through taxes and other general revenues during 2010 and 2009, respectively.

### **Business-Type Activities**

The sanitary sewer district is the County's only business-type activity. This program had total revenues of \$1,024,549 and expenses of \$1,089,669 for fiscal year 2010. The business type activities net asset balance decreased \$65,120 as compared to the ending 2009 net asset balance. This decrease represents .8% of the carryover net asset balance from 2009.

### **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, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at year-end.

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The County's governmental funds (as presented on the balance sheet on pages 18-19) reported a total fund balance of \$37,297,206, which is \$1,631,372 more than last year's restated balance of \$35,665,834, or a 4.6% increase. Some of the most significant changes in fund balances occurred within the County's major funds.

The general fund restated balance increased in 2010 by \$834,873, or 14.2%, as compared to 2009. While general fund revenues remained relatively flat the county was able to achieve this increase by significantly reducing expenditures while still maintaining a high level of services to the citizens of Wayne County. The county anticipates further cuts in revenue by the state in 2011 and increased reduction of expenditures in 2011 to try to account for some of this anticipated loss of revenue.

The motor vehicle and gas tax fund reported an increase in fund balance of \$4,876, or .2% as compared to 2009. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to the timing of these needs.

The county board of DD fund reported an increase in fund balance of \$9, or 0.0% as compared to 2009. There were no significant changes in revenue or expenses and the department was able to maintain costs levels within revenues recognized.

The job and family services fund reported a decrease in fund balance of \$521,945, or 27.2% as compared to 2009. This decrease was a result of reduced expenditures and a corresponding decrease in requests for reimbursements. Additionally, the job and family services fund saw the elimination of the American Recovery and Reinvestment Act (ARRA) stimulus funds and statewide reductions in federal and state funding.

The Wayne County care center reported an increase in fund balance of \$616,428, or 18.2% as compared to 2009. The total revenue declined from 2009 to 2010 but the Care Center was able to control spending while still delivering quality care to its residents to achieve the increase in fund balance.

The children services board fund reported an increase in fund balance of \$149,457, or 2.3% as compared to 2009. This increase is the result of the children services boards continued efforts to increase efficiencies and cut costs while still providing the same level of service to the community.

***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.

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Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues only decreased \$5,000 as compared to the original budgeted amount. There were no significant changes during the year. Actual revenues exceeded final budgeted amounts by \$736,896, with the largest excess reported within charges for services and intergovernmental, although not deemed significant.

The final budget for expenditures exceeded final costs by \$1,115,760. The primary causes to this variance were for:

Legislative and Executive

- \$400,000 of budgeted landfill closure costs (See Note 17);
- \$118,072 in unneeded budgeted contingencies

Public Safety

- \$227,870 of budgeted costs not yet spent on the Wireless 911 services

Human Services

- \$143,246 of budgeted costs not spent, anticipated expenses lower than expected

**Proprietary Funds**

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

**Capital Assets and Debt Administration**

**Capital Assets**

At the end of 2010, the County had \$99,520,612 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$87,416,824 was reported in governmental activities and \$12,103,788 was reported in business-type activities. Table 4 shows 2010 balances compared to restated 2009 amounts:

*Table 4 - Capital Assets at December 31*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Totals</i>	
	<i>2010</i>	<i>2009 Restated</i>	<i>2010</i>	<i>2009 Restated</i>	<i>2010</i>	<i>2009 Restated</i>
<i>Land</i>	\$ 5,751,019	\$ 5,751,019	\$ 648,082	\$ 648,082	\$ 6,399,101	\$ 6,399,101
<i>Construction in Progress</i>	1,725,509	-	3,563,228	2,927,703	5,288,737	2,927,703
<i>Buildings and Improvements</i>	43,751,279	43,616,529	4,477,440	4,477,440	48,228,719	48,093,969
<i>Equipment</i>	13,448,916	12,686,968	221,683	221,683	13,670,599	12,908,651
<i>Infrastructure</i>	90,755,118	90,004,755	-	-	90,755,118	90,004,755
<i>Sewer Mains</i>	-	-	5,409,826	5,409,826	5,409,826	5,409,826
<i>Less: Accumulated</i>						
<i>Depreciation</i>	(68,015,017)	(63,286,503)	(2,216,471)	(1,944,851)	(70,231,488)	(65,231,354)
<i>Total</i>	<u>\$ 87,416,824</u>	<u>\$ 88,772,768</u>	<u>\$ 12,103,788</u>	<u>\$ 11,739,883</u>	<u>\$ 99,520,612</u>	<u>\$ 100,512,651</u>

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The most significant changes to capital assets, other than the recognition of depreciation expense during the year, occurred from the capitalization of assets related to improvements of the County's infrastructure, more specifically the roads and bridges within the County. In addition to these improvements, the County has construction in progress related to the Rails to Trails project. Construction in progress in the business-type activities represents costs associated with the Eastwood System and the Batdorf Road Sanitary Sewer projects. See Note 9 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

***Debt Administration***

At December 31, 2010, the County had \$8,297,000 in general obligation bonds, \$189,941 in OPWC loans, \$4,143,100 in sanitary sewer revenue and improvement bonds, and \$ 20,894 in OWDA Loans. Of this total, \$677,143 is due within one year and \$11,973,882 is due in more than one year. See Note 10 to the basic financial statements for more detail on the long term debt of governmental and business-type activities. Table 5 summarizes the bonds and loans outstanding as of December 31:

*Table 5 - Outstanding Long-Term Debt at December 31*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>	
	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>
<u><i>General Obligation Bonds</i></u>				
<i>1991 Human Service Building</i>	\$ 135,000	\$ 225,000	\$ -	\$ -
<i>1992 Human Service Building</i>	32,000	48,000	-	-
<i>2002 Engineering Facility Improvement</i>	2,550,000	2,705,000	-	-
<i>2002 Justice Facility Improvement</i>	5,580,000	5,930,000	-	-
<u><i>Other Obligations</i></u>				
<i>OPWC Loan</i>	189,941	200,727	-	-
<i>OWDA Loan</i>	-	-	20,984	-
<i>2004 Sewer System Revenue</i>	-	-	837,000	848,000
<i>2004 Sanitary Sewer Improvement Bonds</i>	-	-	1,752,100	1,774,400
<i>2009 Sanitary Sewer Revenue Bonds</i>	-	-	1,554,000	1,202,637
<i>Total</i>	<u>\$ 8,486,941</u>	<u>\$ 9,108,727</u>	<u>\$ 4,164,084</u>	<u>\$ 3,825,037</u>

The County also has \$240,000 in revenue anticipation notes outstanding to be used for sewer system improvements.

**Economic Factors**

For 2010 Wayne County finished fourth in the country in Site Selection magazines annual rankings of the most active micropolitians for new business investment. This is the fifth consecutive year the county has finished among the top six.

Twenty four organizations expanded or located to Wayne County. These expansions represented more than \$220 million in new capital expenditures for property and equipment.

Wayne County airport authority secured funds to qualify for receiving a FAA grant of \$680,000 to upgrade lighting at the airport.

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Although Wayne County has experienced great success in 2010, the business community leaders along with local government officials will continue to work together to achieve a shared vision for economic development. These visions will contribute to increase the prosperity of the County's residents unmatched quality of life.

**Contacting the County's Financial Management**

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

**Wayne County, Ohio**  
*Statement of Net Assets*  
*December 31, 2010*  
*Component Unit: June 30, 2010*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 36,485,013	\$ 730,525	\$ 37,215,538	\$ -
Cash and Investments:				
With Fiscal Agents	581,695	-	581,695	-
In Segregated Accounts	119,424	-	119,424	28,179
Investments:				
In Segregated Accounts	-	-	-	239,810
With Fiscal Agents	-	-	-	1,000
Receivables:				
Taxes	13,806,421	-	13,806,421	-
Accounts	411,763	85,723	497,486	73,054
Sales Tax	2,218,257	-	2,218,257	-
Accrued Interest	308,188	-	308,188	-
Due from Other Governments	8,115,239	8,250	8,123,489	-
Internal Balances	(2,090)	2,090	-	-
Materials and Supplies Inventory	266,563	-	266,563	6,162
Loans Receivable	315,575	-	315,575	-
Prepaid Items	494,698	29,255	523,953	2,499
Deferred Charges	61,782	-	61,782	-
Nondepreciable Capital Assets	7,476,528	4,211,310	11,687,838	-
Depreciable Capital Assets (Net)	79,940,296	7,892,478	87,832,774	8,038
<i>Total Assets</i>	<u>150,599,352</u>	<u>12,959,631</u>	<u>163,558,983</u>	<u>358,742</u>
<b>Liabilities</b>				
Accounts Payable	1,522,323	16,836	1,539,159	60,634
Contracts Payable	388,515	30,541	419,056	-
Accrued Wages and Benefits	1,110,130	7,676	1,117,806	22,542
Matured Compensated Absences Payable	74,488	655	75,143	-
Accrued Interest Payable	48,465	82,403	130,868	-
Due to Other Governments	1,206,152	12,541	1,218,693	-
Claims Payable	606,651	-	606,651	-
Unearned Revenue	499,692	-	499,692	-
Deferred Revenue	13,594,957	-	13,594,957	7,004
Deposits Held and Due to Others	46,894	-	46,894	-
Line of Credit	-	-	-	26,700
Revenue Notes Payable	-	240,000	240,000	-
Long Term Liabilities:				
Due Within One Year	1,492,444	46,918	1,539,362	-
Due In More Than One Year	10,200,539	4,160,600	14,361,139	-
<i>Total Liabilities</i>	<u>30,791,250</u>	<u>4,598,170</u>	<u>35,389,420</u>	<u>116,880</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	78,929,883	7,699,704	86,629,587	8,038
Restricted for:				
Capital Projects	1,884,415	-	1,884,415	-
Debt Service	746,855	-	746,855	-
Public Works Projects	4,836,155	-	4,836,155	-
Human Services Programs	20,296,272	-	20,296,272	-
Community Development Projects	767,514	-	767,514	-
Other Purposes	5,065,386	-	5,065,386	-
Unrestricted	7,281,622	661,757	7,943,379	233,824
<i>Total Net Assets</i>	<u>\$ 119,808,102</u>	<u>\$ 8,361,461</u>	<u>\$ 128,169,563</u>	<u>\$ 241,862</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Activities

For the Year Ended December 31, 2010

Component Unit: For the Fiscal Year Ended June 30, 2010

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$ 7,826,914	\$ 2,887,708	\$ -	\$ -
Judicial	5,466,859	1,713,750	440,065	-
Public Safety	10,383,256	1,657,572	1,549,678	-
Public Works	9,775,297	481,859	6,747,209	992,118
Health	481,906	129,933	22,931	-
Human Services	32,232,617	4,617,604	17,456,116	-
Conservation and Recreation	527,294	-	-	1,322,789
Economic Development and Assistance	590,225	-	426,570	-
Debt service:				
Interest and Fiscal Charges	433,965	-	-	-
<i>Total Governmental Activities</i>	<u>67,718,333</u>	<u>11,488,426</u>	<u>26,642,569</u>	<u>2,314,907</u>
<b>Business-Type Activities</b>				
Sewer District	1,089,669	802,126	173,140	-
<i>Total Business-Type Activities</i>	<u>1,089,669</u>	<u>802,126</u>	<u>173,140</u>	<u>-</u>
<i>Total - Primary Government</i>	<u>\$ 68,808,002</u>	<u>\$ 12,290,552</u>	<u>\$ 26,815,709</u>	<u>\$ 2,314,907</u>
<b>Component Units</b>				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 6,491,495</u>	<u>\$ 696,694</u>	<u>\$ 5,744,224</u>	<u>\$ -</u>

**General Revenues**

Property Taxes Levied for:

General Fund

Human Services - County Board of DD

Human Services - Children Services Board

Human Services - Wayne County Care Center

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year (Restated-See Note 19)

Net Assets End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
\$ (4,939,206)	\$ -	\$ (4,939,206)	\$ -
(3,313,044)	-	(3,313,044)	-
(7,176,006)	-	(7,176,006)	-
(1,554,111)	-	(1,554,111)	-
(329,042)	-	(329,042)	-
(10,158,897)	-	(10,158,897)	-
795,495	-	795,495	-
(163,655)	-	(163,655)	-
(433,965)	-	(433,965)	-
(27,272,431)	-	(27,272,431)	-
-	(114,403)	(114,403)	-
-	(114,403)	(114,403)	-
(27,272,431)	(114,403)	(27,386,834)	-
-	-	-	(50,577)
3,829,615	-	3,829,615	-
5,696,429	-	5,696,429	-
3,375,959	-	3,375,959	-
1,257,497	-	1,257,497	-
9,362,158	-	9,362,158	-
3,103,757	-	3,103,757	-
706,265	-	706,265	6,620
934,403	49,283	983,686	35,286
28,266,083	49,283	28,315,366	41,906
993,652	(65,120)	928,532	(8,671)
118,814,450	8,426,581	127,241,031	250,533
\$ 119,808,102	\$ 8,361,461	\$ 128,169,563	\$ 241,862

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2010*

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 4,527,884	\$ 2,155,801	\$ 7,594,139	\$ 1,759,615
Cash and Investments:				
In Segregated Accounts	106,072	-	-	-
With Fiscal Agents	-	-	581,684	-
Receivables:				
Taxes	3,803,214	-	5,692,359	-
Accounts	184,660	5,834	-	2,095
Sales Tax	2,127,398	90,859	-	-
Accrued Interest	308,148	-	15	-
Due from Other Funds	293,666	11,746	-	-
Due from Other Governments	1,616,180	3,603,758	893,481	25,736
Materials and Supplies Inventory	86,170	58,227	74,246	7,551
Loans Receivable	-	-	-	-
Prepaid Items	393,318	1,242	45,520	4,438
<i>Total Assets</i>	<u>\$ 13,446,710</u>	<u>\$ 5,927,467</u>	<u>\$ 14,881,444</u>	<u>\$ 1,799,435</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 166,138	\$ 590,138	\$ 51,909	\$ 137,114
Contracts Payable	-	29,856	-	-
Accrued Wages and Benefits	332,282	91,732	281,611	75,831
Matured Compensated Absences Payable	1,828	14,743	40,940	-
Due to Other Governments	384,566	61,278	243,323	121,995
Due to Other Funds	3,050	-	2,162	65,157
Deferred Revenue	5,793,078	2,731,695	6,446,625	-
Deposits Held and Due to Others	46,894	-	-	-
<i>Total Liabilities</i>	<u>6,727,836</u>	<u>3,519,442</u>	<u>7,066,570</u>	<u>400,097</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	409,328	631,922	205,609	1,410,612
Reserved for Inventory	86,170	58,227	74,246	7,551
Reserved for Prepaid Items	393,318	1,242	45,520	4,438
Reserved for Loans	-	-	-	-
Unreserved:				
Designated for Landfill Contingencies	400,000	-	-	-
Undesignated Reported in:				
General Fund	5,430,058	-	-	-
Special Revenue Funds	-	1,716,634	7,489,499	(23,263)
Debt Service Fund	-	-	-	-
Capital Projects Funds	-	-	-	-
<i>Total Fund Balances</i>	<u>6,718,874</u>	<u>2,408,025</u>	<u>7,814,874</u>	<u>1,399,338</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 13,446,710</u>	<u>\$ 5,927,467</u>	<u>\$ 14,881,444</u>	<u>\$ 1,799,435</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 3,895,534	\$ 7,240,068	\$ 8,205,410	\$ 35,378,451
-	-	13,352	119,424
-	-	11	581,695
1,257,971	3,052,877	-	13,806,421
62,677	-	106,635	361,901
-	-	-	2,218,257
-	13	12	308,188
-	86,550	14,126	406,088
521,199	360,434	1,078,189	8,098,977
8,426	4,108	27,835	266,563
-	-	315,575	315,575
-	31,053	19,127	494,698
<u>\$ 5,745,807</u>	<u>\$ 10,775,103</u>	<u>\$ 9,780,272</u>	<u>\$ 62,356,238</u>

\$ 59,646	\$ 205,816	\$ 165,732	\$ 1,376,493
-	-	358,659	388,515
89,333	88,295	146,856	1,105,940
4,128	-	12,849	74,488
185,195	73,457	126,437	1,196,251
2,090	282,168	53,551	408,178
1,400,922	3,497,952	592,001	20,462,273
-	-	-	46,894
<u>1,741,314</u>	<u>4,147,688</u>	<u>1,456,085</u>	<u>25,059,032</u>

99,949	234,932	1,987,123	4,979,475
8,426	4,108	27,835	266,563
-	31,053	19,127	494,698
-	-	315,575	315,575
-	-	-	400,000
-	-	-	5,430,058
3,896,118	6,357,322	4,641,413	24,077,723
-	-	746,855	746,855
-	-	586,259	586,259
<u>4,004,493</u>	<u>6,627,415</u>	<u>8,324,187</u>	<u>37,297,206</u>
<u>\$ 5,745,807</u>	<u>\$ 10,775,103</u>	<u>\$ 9,780,272</u>	<u>\$ 62,356,238</u>

See accompanying notes to the basic financial statements.

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**Wayne County, Ohio**

*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2010*

<b>Total Governmental Fund Balances</b>		\$	37,297,206
 <i>Amounts reported for governmental activities in the statement of net assets are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			87,416,824
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:			
Property taxes	\$	1,423,523	
Due from other governments		4,608,964	
Grants		834,829	
Total		<u>6,867,316</u>	6,867,316
Bond issuance costs reported as an expenditure in the funds are allocated as an expense over the life of the debt on an accrual basis.			61,782
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net assets.			(94,504)
Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds:			
General obligation bonds		(8,297,000)	
OPWC Loan		(189,941)	
Accrued interest payable		(48,465)	
Compensated absences *		(3,205,116)	
Total		<u>(11,740,522)</u>	(11,740,522)
<b>Net Assets of Governmental Activities</b>		\$	<u><u>119,808,102</u></u>

*\*Excludes \$926 within the Internal Service Fund*

**Wayne County, Ohio**

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

*Governmental Funds*

*For the Year Ended December 31, 2010*

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,804,253	\$ -	\$ 5,663,789	\$ -
Permissive Sales Taxes	8,106,672	1,225,849	-	-
Charges for Services	3,703,681	17,140	74,363	-
Licenses and Permits	90,696	-	-	-
Fines and Forfeitures	336,880	70,027	-	-
Intergovernmental	3,586,584	5,948,133	6,797,146	5,959,449
Special Assessments	-	-	-	-
Interest	706,265	-	173	-
Rent	124,609	-	-	-
Contributions and Donations	-	29,293	-	-
Other	1,253,811	82,046	141,245	481,699
<i>Total Revenues</i>	<u>21,713,451</u>	<u>7,372,488</u>	<u>12,676,716</u>	<u>6,441,148</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,403,247	-	-	-
Judicial	4,567,345	-	-	-
Public Safety	7,917,780	-	-	-
Public Works	134,070	7,075,175	-	-
Health	252,400	-	-	-
Human Services	786,526	-	12,660,394	7,239,005
Conservation and Recreation	527,294	-	-	-
Economic Development and Assistance	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>19,588,662</u>	<u>7,075,175</u>	<u>12,660,394</u>	<u>7,239,005</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>2,124,789</u>	<u>297,313</u>	<u>16,322</u>	<u>(797,857)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds on Sale of Assets	56	-	-	-
Transfers In	97,000	-	-	275,162
Transfers Out	(1,361,985)	(285,515)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,264,929)</u>	<u>(285,515)</u>	<u>-</u>	<u>275,162</u>
<i>Net Change in Fund Balance</i>	859,860	11,798	16,322	(522,695)
<i>Fund Balance Beginning of Year (Restated-See Note 19)</i>	5,884,001	2,403,149	7,814,865	1,921,283
<i>Increase (Decrease) In Reserve for Inventory</i>	(24,987)	(6,922)	(16,313)	750
<i>Fund Balance End of Year</i>	<u>\$ 6,718,874</u>	<u>\$ 2,408,025</u>	<u>\$ 7,814,874</u>	<u>\$ 1,399,338</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Service Board	Other Governmental Funds	Total Governmental Funds
\$ 1,250,274	\$ 3,357,088	\$ -	\$ 14,075,404
-	-	-	9,332,521
3,127,388	731,628	3,622,408	11,276,608
-	-	320,886	411,582
-	-	530,800	937,707
354,890	2,849,697	5,538,679	31,034,578
-	-	2,335	2,335
-	14	14,166	720,618
-	-	126,743	251,352
-	-	-	29,293
156,096	29,389	504,777	2,649,063
<u>4,888,648</u>	<u>6,967,816</u>	<u>10,660,794</u>	<u>70,721,061</u>
-	-	1,950,473	7,353,720
-	-	442,644	5,009,989
-	-	2,541,377	10,459,157
-	-	108,291	7,317,536
-	-	233,247	485,647
4,267,764	6,816,770	1,758,521	33,528,980
-	-	-	527,294
-	-	608,095	608,095
-	-	2,715,341	2,715,341
-	-	621,786	621,786
-	-	411,808	411,808
<u>4,267,764</u>	<u>6,816,770</u>	<u>11,391,583</u>	<u>69,039,353</u>
<u>620,884</u>	<u>151,046</u>	<u>(730,789)</u>	<u>1,681,708</u>
-	-	-	56
-	-	1,372,338	1,744,500
-	-	(97,000)	(1,744,500)
-	-	1,275,338	56
620,884	151,046	544,549	1,681,764
3,388,065	6,477,958	7,776,513	35,665,834
(4,456)	(1,589)	3,125	(50,392)
<u>\$ 4,004,493</u>	<u>\$ 6,627,415</u>	<u>\$ 8,324,187</u>	<u>\$ 37,297,206</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2010*

**Net Change in Fund Balances - Total Governmental Funds** \$ 1,681,764

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

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

Capital Asset Additions	\$ 3,606,727	
Current Year Depreciation	<u>(4,942,290)</u>	
Total		(1,335,563)

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. (20,381)

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

Property Taxes	113,734	
Due From Other Governments	561,717	
Grants	<u>(819,469)</u>	
Total		(144,018)

Governmental funds report expenditures for inventory when purchased.  
However, in the statement of activities they are reported as an  
expense when consumed. (50,392)

Governmental funds report the effect of issuance costs and similar items  
when debt is first issued, whereas these amounts are deferred and  
amortized in the statement of activities. (5,388)

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

Decrease in general obligation bonds payable	611,000	
Decrease in compensated absences*	143,085	
Decrease in OPWC loans	10,786	
Increase in accrued interest payable	<u>(16,769)</u>	
Total		748,102

The internal service fund used by management to charge the cost of  
insurance to individual funds is not reported in the government-wide  
statements of activities. Governmental fund expenditures and the related  
internal service fund revenues are eliminated. The net revenue  
(expense) of the internal service fund is allocated among the  
governmental activities. 119,528

**Change in Net Assets of Governmental Activities** \$ 993,652

*\*Excludes \$17,895 net change within the Internal Service Fund*

**Wayne County, Ohio**

*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,743,000	\$ 3,743,000	\$ 3,804,253	\$ 61,253
Permissive Sales Taxes	8,000,000	8,000,000	8,041,864	41,864
Charges for Services	3,560,911	3,560,911	3,665,162	104,251
Licenses and Permits	85,500	85,500	90,696	5,196
Fines and Forfeitures	330,000	330,000	336,975	6,975
Intergovernmental	3,345,500	3,345,500	3,571,405	225,905
Interest	750,000	750,000	842,429	92,429
Rent	125,000	125,000	129,676	4,676
Other	874,302	869,302	1,063,649	194,347
<i>Total Revenues</i>	<u>20,814,213</u>	<u>20,809,213</u>	<u>21,546,109</u>	<u>736,896</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,862,565	6,740,271	5,886,924	853,347
Judicial	4,845,417	4,825,463	4,701,379	124,084
Public Safety	8,209,297	8,343,349	8,291,797	51,552
Public Works	135,324	142,343	139,630	2,713
Health	271,310	293,578	293,576	2
Human Services	901,900	901,901	817,839	84,062
Conservation and Recreation	548,090	543,210	543,210	-
<i>Total Expenditures</i>	<u>21,773,903</u>	<u>21,790,115</u>	<u>20,674,355</u>	<u>1,115,760</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(959,690)</u>	<u>(980,902)</u>	<u>871,754</u>	<u>1,852,656</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Assets	-	-	56	56
Transfers In	92,000	97,000	97,000	-
Transfers Out	(1,378,201)	(1,361,985)	(1,361,985)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,286,201)</u>	<u>(1,264,985)</u>	<u>(1,264,929)</u>	<u>56</u>
<i>Net Change in Fund Balance</i>	<u>(2,245,891)</u>	<u>(2,245,887)</u>	<u>(393,175)</u>	<u>1,852,712</u>
<i>Fund Balance Beginning of Year (Restated - See Note 19)</i>	3,703,929	3,703,929	3,703,929	-
Prior Year Encumbrances Appropriated	541,951	541,951	541,951	-
<i>Fund Balance End of Year *</i>	<u>\$ 1,999,989</u>	<u>\$ 1,999,993</u>	<u>\$ 3,852,705</u>	<u>\$ 1,852,712</u>

\* See Notes 2.G. and 17.

**Wayne County, Ohio**

*Statement 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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Taxes	\$ 1,150,000	\$ 1,150,000	\$ 1,224,936	\$ 74,936
Charges for Services	10,000	10,000	17,014	7,014
Fines and Forfeitures	160,000	160,000	69,729	(90,271)
Intergovernmental	5,635,000	5,635,000	5,935,624	300,624
Contributions and Donations	-	-	29,293	29,293
Other	45,500	45,500	64,113	18,613
<i>Total Revenues</i>	<u>7,000,500</u>	<u>7,000,500</u>	<u>7,340,709</u>	<u>340,209</u>
<b>Expenditures</b>				
Current:				
Public Works	8,475,965	8,470,178	7,917,351	552,827
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,475,465)	(1,469,678)	(576,642)	893,036
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(283,000)	(288,787)	(285,515)	3,272
<i>Net Change in Fund Balance</i>	(1,758,465)	(1,758,465)	(862,157)	896,308
<i>Fund Balance Beginning of Year</i>	864,567	864,567	864,567	-
Prior Year Encumbrances Appropriated	893,898	893,898	893,898	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 896,308</u>	<u>\$ 896,308</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

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

Budget (Non-GAAP Basis) and Actual

County Board of DD

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,500,000	\$ 5,500,000	\$ 5,663,789	\$ 163,789
Charges for Services	112,416	112,416	74,363	(38,053)
Intergovernmental	6,655,034	6,600,136	6,875,503	275,367
Interest	100	100	163	63
Other	36,237	36,237	135,341	99,104
<i>Total Revenues</i>	<u>12,303,787</u>	<u>12,248,889</u>	<u>12,749,159</u>	<u>500,270</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>14,893,045</u>	<u>14,933,271</u>	<u>12,697,784</u>	<u>2,235,487</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,589,258)	(2,684,382)	51,375	2,735,757
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(17,580)</u>	<u>(17,580)</u>	<u>-</u>	<u>17,580</u>
<i>Net Change in Fund Balance</i>	(2,606,838)	(2,701,962)	51,375	2,753,337
<i>Fund Balance Beginning of Year</i>	6,766,715	6,766,715	6,766,715	-
Prior Year Encumbrances Appropriated	341,147	341,147	341,147	-
<i>Fund Balance End of Year</i>	<u>\$ 4,501,024</u>	<u>\$ 4,405,900</u>	<u>\$ 7,159,237</u>	<u>\$ 2,753,337</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (Non-GAAP Basis) and Actual  
Job and Family Services  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 8,745,000	\$ 6,019,888	\$ 6,019,888	\$ -
Other	608,230	442,211	464,972	22,761
<i>Total Revenues</i>	<u>9,353,230</u>	<u>6,462,099</u>	<u>6,484,860</u>	<u>22,761</u>
<b>Expenditures</b>				
Current:				
Human Services	11,686,412	9,495,050	9,355,964	139,086
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,333,182)	(3,032,951)	(2,871,104)	161,847
<b>Other Financing Sources (Uses)</b>				
Transfers In	310,305	297,030	275,162	(21,868)
Transfers Out	(707,041)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(396,736)</u>	<u>297,030</u>	<u>275,162</u>	<u>(21,868)</u>
<i>Net Change in Fund Balance</i>	(2,729,918)	(2,735,921)	(2,595,942)	139,979
<i>Fund Balance Beginning of Year</i>	1,399,424	1,399,424	1,399,424	-
Prior Year Encumbrances Appropriated	1,336,497	1,336,497	1,336,497	-
<i>Fund Balance End of Year</i>	<u>\$ 6,003</u>	<u>\$ -</u>	<u>\$ 139,979</u>	<u>\$ 139,979</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Wayne County Care Center**For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,142,000	\$ 1,142,000	\$ 1,250,274	\$ 108,274
Charges for Services	2,715,000	2,715,000	2,970,681	255,681
Intergovernmental	140,000	140,000	354,890	214,890
Other	108,000	108,000	132,884	24,884
<i>Total Revenues</i>	<u>4,105,000</u>	<u>4,105,000</u>	<u>4,708,729</u>	<u>603,729</u>
<b>Expenditures</b>				
Current:				
Human Services	4,728,355	4,806,037	4,509,927	296,110
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(623,355)	(701,037)	198,802	899,839
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(362,547)	(284,864)	-	284,864
<i>Net Change in Fund Balance</i>	(985,902)	(985,901)	198,802	1,184,703
<i>Fund Balance Beginning of Year</i>	3,295,648	3,295,648	3,295,648	-
Prior Year Encumbrances Appropriated	190,255	190,255	190,255	-
<i>Fund Balance End of Year</i>	<u>\$ 2,500,001</u>	<u>\$ 2,500,002</u>	<u>\$ 3,684,705</u>	<u>\$ 1,184,703</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

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

Budget (Non-GAAP Basis) and Actual

Children Services Board

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,325,000	\$ 3,325,000	\$ 3,357,088	\$ 32,088
Charges for Services	640,000	640,000	731,965	91,965
Intergovernmental	3,141,478	2,739,449	3,294,623	555,174
Interest	-	-	27	27
Other	10,031	10,031	29,427	19,396
<i>Total Revenues</i>	<u>7,116,509</u>	<u>6,714,480</u>	<u>7,413,130</u>	<u>698,650</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>7,967,909</u>	<u>7,890,519</u>	<u>7,052,972</u>	<u>837,547</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(851,400)	(1,176,039)	360,158	1,536,197
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(194,119)</u>	<u>(168,783)</u>	-	<u>168,783</u>
<i>Net Change in Fund Balance</i>	(1,045,519)	(1,344,822)	360,158	1,704,980
<i>Fund Balance Beginning of Year</i>	5,788,363	5,788,363	5,788,363	-
Prior Year Encumbrances Appropriated	546,967	546,967	546,967	-
<i>Fund Balance End of Year</i>	<u>\$ 5,289,811</u>	<u>\$ 4,990,508</u>	<u>\$ 6,695,488</u>	<u>\$ 1,704,980</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2010*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity- Health Care Internal Service Fund
<b>Assets</b>		
<i>Current Assets</i>		
Equity in Pooled Cash and Investments	\$ 730,525	\$ 1,106,562
Receivables:		
Accounts	85,723	49,862
Due from Other Funds	2,090	-
Due from Other Governments	8,250	16,262
Prepaid Items	29,255	-
<i>Total Current Assets</i>	<u>855,843</u>	<u>1,172,686</u>
<i>Noncurrent Assets</i>		
Nondepreciable Capital Assets	4,211,310	-
Depreciable Capital Assets (Net)	7,892,478	-
<i>Total Noncurrent Assets</i>	<u>12,103,788</u>	<u>-</u>
<i>Total Assets</i>	<u>12,959,631</u>	<u>1,172,686</u>
<b>Liabilities</b>		
<i>Current Liabilities</i>		
Accounts Payable	16,836	145,830
Contracts Payable	30,541	-
Accrued Wages and Benefits	7,676	4,190
Matured Compensated Absences Payable	655	-
Accrued Interest Payable	82,403	-
Due to Other Governments	12,541	9,901
Unearned Revenue	-	499,692
Claims Payable	-	606,651
Revenue Notes Payable	240,000	-
Compensated Absences Payable	11,562	-
Improvement Bonds Payable	23,200	-
OWDA Loans Payable	1,156	-
Revenue Bonds Payable	11,000	-
<i>Total Current Liabilities</i>	<u>437,570</u>	<u>1,266,264</u>
<i>Long-Term Liabilities</i>		
Compensated Absences Payable - net of current portion	31,872	926
Improvement Bonds Payable - net of current portion	1,728,900	-
OWDA Loans Payable - net of current portion	19,828	-
Revenue Bonds Payable- net of current portion	2,380,000	-
<i>Total Long-Term Liabilities</i>	<u>4,160,600</u>	<u>926</u>
<i>Total Liabilities</i>	<u>4,598,170</u>	<u>1,267,190</u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	7,699,704	-
Unrestricted	661,757	(94,504)
<i>Total Net Assets</i>	<u>\$ 8,361,461</u>	<u>\$ (94,504)</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenses, and Changes in Fund Net Assets**Proprietary Funds**For the Year Ended December 31, 2010*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity - Health Care Internal Service Fund
<b>Operating Revenues</b>		
Charges for Services	\$ 802,126	\$ 8,925,277
Other	49,283	19,338
<i>Total Operating Revenues</i>	<u>851,409</u>	<u>8,944,615</u>
<b>Operating Expenses</b>		
Personal Services	269,020	131,990
Contractual Services	337,803	764,473
Materials and Supplies	13,003	-
Claims	-	7,883,865
Depreciation	271,620	-
Other	38,728	44,759
<i>Total Operating Expenses</i>	<u>930,174</u>	<u>8,825,087</u>
<i>Operating Income (Loss)</i>	(78,765)	119,528
<b>Nonoperating Revenues (Expenses)</b>		
Intergovernmental	173,140	-
Interest and Fiscal Charges	(159,495)	-
<i>Total Nonoperating Revenues (Expenses)</i>	<u>13,645</u>	<u>-</u>
<i>Change in Net Assets</i>	(65,120)	119,528
<i>Net Assets Beginning of Year (Restated)</i>	8,426,581	(214,032)
<i>Net Assets End of Year</i>	<u>\$ 8,361,461</u>	<u>\$ (94,504)</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Cash Flows**Proprietary Funds**For the Year Ended December 31, 2010*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity - Health Care Internal Service Fund
<b>Cash Flows From Operating Activities</b>		
Cash received from sales/service charges	\$ 822,619	\$ 8,969,244
Cash received from other operating revenue	49,158	19,438
Cash payments for personal services	(267,731)	(158,330)
Cash payments for contractual services	(306,322)	-
Cash payments for materials and supplies	(13,003)	-
Cash payments for claims	-	(7,978,579)
Cash payments for administrative costs	-	(716,891)
Cash payments for other expenses	(68,404)	(45,184)
<i>Net Cash Provided By Operating Activities</i>	<u>216,317</u>	<u>89,698</u>
<b>Cash Flows From Noncapital Financing Activities</b>		
Cash received from grants	1,241,554	-
<i>Net Cash Provided By Noncapital Activities</i>	<u>1,241,554</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities</b>		
Proceeds from revenue notes	240,000	-
Proceeds from revenue bonds	351,363	-
Proceeds from OWDA Loans	91,727	-
Acquisition of capital assets	(1,485,380)	-
Principal payments for debt retirement	(104,043)	-
Principal payments on revenue notes	(284,000)	-
Interest Paid on Debt	(159,018)	-
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(1,349,351)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	108,520	89,698
<i>Cash and Investments at Beginning of Year</i>	622,005	1,016,864
<i>Cash and Investments at End of Year</i>	<u>\$ 730,525</u>	<u>\$ 1,106,562</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities</b>		
Operating Income (Loss)	(78,765)	119,528
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided		
By Operating Activities:		
Depreciation	271,620	-
(Increase) Decrease in Assets		
Accounts Receivable	20,493	35,209
Due From Other Governments	(125)	(16,262)
Prepaid Expenses	(29,255)	-
Increase (Decrease) in Liabilities		
Accounts Payable	(1,386)	142,012
Contracts Payable	26,872	-
Accrued Wages and Benefits	(5,664)	(3,772)
Compensated Absences Payable	7,481	(17,895)
Due to Other Governments	5,046	(99,528)
Claims Payable	-	(94,714)
Unearned Revenue	-	25,120
<i>Net Cash Provided By Operating Activities</i>	<u>\$ 216,317</u>	<u>\$ 89,698</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2010*

	Private Purpose Trusts	Agency
	<u>                    </u>	<u>                    </u>
<b>Assets</b>		
Equity in Pooled Cash and Investments	\$ 193,107	\$ 9,958,548
Cash and Investments in Segregated Accounts	24,891	1,189,514
Receivables:		
Taxes	-	106,607,184
Accounts	-	772
Sales Taxes	-	36,771
Accrued Interest	19	4
Due From Other Governments	-	4,526,110
<i>Total Assets</i>	<u>\$ 218,017</u>	<u>\$ 122,318,903</u>
<b>Liabilities</b>		
Accounts Payable	\$ -	\$ 106,209
Due to Other Governments	-	121,387,329
Undistributed Monies	-	825,365
<i>Total Liabilities</i>	<u>-</u>	<u>\$ 122,318,903</u>
<b>Net Assets</b>		
Held In Trust For Other Purposes	<u>\$ 218,017</u>	
<i>Total Net Assets</i>	<u>\$ 218,017</u>	

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Changes in Fiduciary Net Assets*

*Private Purpose Trust Funds*

*For the Year Ended December 31, 2010*

	<u>Private Purpose Trusts</u>
<b>Additions</b>	
Interest	\$ 293
Gifts and Contributions	53,057
Other	8,055
<i>Total Additions</i>	<u>61,405</u>
<b>Deductions</b>	
Benefits	57,916
<i>Total Deductions</i>	<u>57,916</u>
<i>Change in Net Assets</i>	3,489
<i>Net Assets Beginning of Year</i>	214,528
<i>Net Assets End of Year</i>	<u>\$ 218,017</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**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. The County also applies Financial Accounting Standards Board (“FASB”) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to follow FASB guidance for business-type activities and enterprise funds issued after November 30, 1989. The FASB has codified its standards and the standards issued prior to November 30, 1989 are included in the codification.

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

**A. Reporting Entity**

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

***DISCRETELY PRESENTED COMPONENT UNIT***

*Nick Amster Sheltered Workshop, Inc. ("Workshop")* - The Workshop is a legally separate, nonprofit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Wayne County Board of Developmental Disabilities (DD), provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of DD provides the Workshop staff, salaries, transportation, equipment (except what is used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to developmentally disabled adults of the County, the Workshop is reflected as a component unit of the County. The Workshop's financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *"Financial Statements for Not-for-Profit Organizations."* The most recent separately issued accrual basis financial statements (for the years ended June 30, 2009 and 2010) can be obtained from the Nick Amster Sheltered Workshop, Inc., Wooster, Ohio 44691.

***JOINT VENTURES WITHOUT EQUITY INTEREST***

*Multi-County Juvenile Attention Center ("Center")* - The Center is jointly operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County's continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2010, the County contributed \$1,128,816 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

*Stark, Tuscarawas, and Wayne Joint Solid Waste Management District ("District")* - The County participates in the District which is a statutorily created political subdivision of the State of Ohio. The District is a joint venture among Stark, Tuscarawas, and Wayne counties. The nine-member board consists of the three County Commissioners from each county. The degree of control exercised by any participating government is limited to its representation on the board. The District is responsible for the development of long-range plans for the disposal of solid waste. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2010, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

*Multi-County Community Mental Health District (“District”)* - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, eight appointees of the Wayne County Commissioners, and two appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2010 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

***JOINTLY GOVERNED ORGANIZATIONS***

*Stark Regional Community Corrections Center (“S.R.C.C.C.”)* - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. For 2010 the County did not contribute to the S.R.C.C.C.

*Medway Drug Enforcement Agency (“MEDWAY DEA”)* - The MEDWAY DEA is an undercover drug enforcement agency, with its primary objective being combating the sale and use of illegal drugs and controlled substances. The MEDWAY DEA is controlled by and is responsible to the Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor or city manager, and one village and one township representative from each county served. Said member shall be a village mayor or township trustee. The Governing Board consists of the County Prosecutor and the County Sheriff, the police chief of each participating city and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility to the Agency. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency. For 2010 the County did not contribute to the Agency. Wayne County residents support this Agency with a voted permanent tax levy.

*North East Ohio Network (“NEON”)* – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff. During 2010, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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**RELATED ORGANIZATIONS**

*The Wayne County Public Library (“Library”)* - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The Library did not receive funding from the County in 2010.

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

*Wayne Metropolitan Housing Authority (“Authority”)* – The Authority was created to assist low-income families and individuals with safe, decent and affordable housing opportunities as they strive to improve the quality of their lives. The Authority is made up of five Authority Commissioners who are appointed by judges, the County Commissioners, and two appointments by the Mayor of the City of Wooster. The Authority hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Authority nor is the Authority financially dependent on the County. The Authority serves as its own budgeting, taxing, and debt issuing authority. The Authority did not receive funding from the County in 2010.

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

**EXCLUDED OTHER GOVERNMENTS**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

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

**B. Basis of Presentation**

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**C. Fund Accounting**

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

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

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

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

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

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

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

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

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

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

**D. Measurement Focus**

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

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

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

**E. Basis of Accounting**

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

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

***Deferred/Unearned Revenue*** - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance 2011 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

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

Unearned revenue reported on the statement of fund net assets represents early payments received for self insurance funding related to 2011.

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

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

**F. Budgetary Process**

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

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued during 2010. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

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

Budgetary information for the Workshop and certain other funds is not reported because it is not included in the entity for which the "appropriated budget" is adopted and separate budgetary financial records are not maintained. The fund for which budgetary information is not presented is the care center resident trust a private purpose trust fund.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**G. Cash and Investments**

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

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

During the year 2010, investments were limited to federal agency securities, certificates of deposit, and investments in the State Asset Treasury Reserve of Ohio (STAROhio) and a program referred to as CDARS, which are fully insured by the FDIC.

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

The County has invested funds in STAROhio during the year 2010. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities and Exchange Commission (SEC) as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2010.

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 2010 amounted to \$706,265, which includes \$617,041 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, \$234,468 is held as unclaimed funds, not available as of December 31, 2010 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 4.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**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 assets 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 assets and in the respective fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars, except for culverts which all costs are capitalized. The County's intangible capitalization threshold was \$200,000 prior to December 31, 2009, as of January 1, 2010 the threshold will be \$50,000. The County's infrastructure consists of intangibles, roads, bridges, culverts, and a water tower used to service the County Care Center. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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**J. Compensated Absences**

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

In accordance with the provisions of GASB Statement No. 16, “*Accounting for Compensated Absences*”, a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2010 by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the vesting method.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2010, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

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

A County employee with at least 25 years of service under any retirement system may elect to convert up to 80 hours of sick leave and/or 80 hours of vacation leave per year. This conversion will result in the employee receiving payment therefore reducing the appropriate leave account converted. A County employee must meet the eligibility rules for this conversion.

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

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

An eligible employee may convert any combination of sick and/or vacation leave, subject to the regulations, up to the maximum 80 hours of each type of pay.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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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, will be made.

**K. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

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

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

**M. Bond Issuance Costs**

Bond issuance costs for governmental activities are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond issuance costs are recorded as deferred charges, which is included on the statement of net assets as an asset.

**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.

**Wayne County, Ohio**  
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**O. Fund Balance Reserves and Designations**

Reserved or designated fund balances indicate that a portion of the fund balance is not available for current appropriation or use. The unreserved or undesignated portions of the fund balance reflected in the governmental funds are available for use within the specific purposes of the funds. The County reports amounts representing encumbrances outstanding, materials and supplies inventories, prepayments, and loans receivable as reservations of the fund balance in the governmental funds. The County reports amounts set-aside by the County Commissioners for possible contingencies related to the sale of the landfill and future closure and post-closure care costs as a designation of the fund balance in the governmental funds. See Note 17 for details.

**P. Operating Revenues and Expenses**

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

**Q. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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. Restricted net assets, including “restricted for other purposes” reported on the statement of net assets represent amounts which limitations are imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes primarily include amounts to provide public safety and general governmental services. The County did not report any significant net asset balances restricted by enabling legislation for the year ending December 31, 2010. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**R. Estimates**

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

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

For the year ended December 31, 2010, the County has implemented GASB Statement No. 51, “*Accounting and Financial Reporting for Intangible Assets*,” GASB Statement No. 53, “*Accounting and Financial Reporting for Derivative Instruments*,” and GASB Statement No. 58, “*Accounting and Financial Reporting for Chapter 9 Bankruptcies*.”

**Wayne County, Ohio**  
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GASB Statement No. 51 establishes standards of accounting and financial reporting for intangible assets for all state and local governments. Inconsistencies in the accounting and financial reporting for intangible assets, particularly in the areas of recognition, initial measurement, and amortization, have occurred in practice due to the absence of sufficiently specific authoritative guidance that addresses these questions. The objective of this Statement is to establish accounting and financial reporting requirements for intangible assets to reduce these inconsistencies, thereby enhancing the comparability of the accounting and financial reporting of such assets among state and local governments.

Implementation of GASB Statement No. 51 did affect the presentation of the financial statements of the County, the financial statements were restated for 2009, see Note 19.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code.

Implementation of these GASB Statements No. 53 and No. 58 did not affect the presentation of the financial statements of the County.

**NOTE 4 - DEPOSITS AND INVESTMENTS**

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

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

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;

**Wayne County, Ohio**  
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2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank, Federal Home Loan Mortgage (FHLM) Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two 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 (STAROhio);
7. Certain bankers acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the purchase date in any amount not to exceed twenty-five 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.

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

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

According to State law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2010, the County and public depositories complied with the provisions of these statutes.

**Wayne County, Ohio**  
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**A. Deposits with Financial Institutions**

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County.

At December 31, 2010, the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$581,695 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.

At year-end, the carrying amount (including "cash with fiscal agent") of the County's deposits was \$38,520,690. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2010, \$15,462,666 of the County's bank balance of \$39,219,441 was exposed to custodial risk as discussed above, while \$23,756,775 was covered by Federal Deposit Insurance Corporation.

**B. Investments**

As of December 31, 2010, the County had the following investments and maturity:

Rating by Moody	Entity	Fair Value	Investment Maturities in years (<1)	Investment Maturities in years (1-3)	Percentage of Total
AAAm**	STAROhio	\$ 1,237,119	\$ 1,237,119	\$ -	11.50%
N/A	Commercial Paper	1,994,331	1,994,331	-	18.53%
N/A	Treasury Note	992,890	-	992,890	9.23%
AAA	FHLB Deposits	1,995,500	1,995,500	-	18.54%
AAA	FFCB	4,542,187	2,536,647	2,005,540	42.20%
		<u>\$ 10,762,027</u>	<u>\$ 7,763,597</u>	<u>\$ 2,998,430</u>	<u>100.00%</u>

\*\*Rated by Standard and Poor's

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

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

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

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

**NOTE 5 - INTERFUND TRANSACTIONS**

**A. Interfund transfers**

Interfund transfers for the year ended December 31, 2010, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

<i>Transfers In</i>	<i>Transfers Out</i>			<i>Total</i>
	<i>General Fund</i>	<i>Motor Vehicle and Gas Tax</i>	<i>Other Governmental</i>	
<i>General fund</i>	\$ -	\$ -	\$ 97,000	\$ 97,000
<i>Job and family services</i>	275,162	-	-	275,162
<i>Other governmental funds</i>	1,086,823	285,515	-	1,372,338
	\$ 1,361,985	\$ 285,515	\$ 97,000	\$ 1,744,500

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. The transfer to the general fund from other governmental activities was excess funds for the current year from Certificate of Title fund as allowed under the Ohio Revised Code (ORC) 325.33.

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**B. Interfund balances**

Due from/to other funds consisted of the following at December 31, 2010, as reported on the fund financial statements:

<i>Due From Other Funds</i>	<i>Due to Other Funds</i>						<i>Totals</i>
	<i>General Fund</i>	<i>Job and Family Services</i>	<i>Children Services Board</i>	<i>Wayne County Care Center</i>	<i>County Board of DD</i>	<i>Other Governmental Funds</i>	
<i>General Fund</i>	\$ -	\$ -	\$ 282,168	\$ -	\$ -	\$ 11,498	\$ 293,666
<i>Children Services Board</i>	3,050	58,391	-	-	2,162	22,947	86,550
<i>Motor Vehicle and Gas Tax</i>	-	-	-	-	-	11,746	11,746
<i>Sanitary Sewer Fund</i>	-	-	-	2,090	-	-	2,090
<i>Other Governmental Funds</i>	-	6,766	-	-	-	7,360	14,126
	<u>\$ 3,050</u>	<u>\$ 65,157</u>	<u>\$ 282,168</u>	<u>\$ 2,090</u>	<u>\$ 2,162</u>	<u>\$ 53,551</u>	<u>\$ 408,178</u>

Internal balances owed to the business-type activities from governmental activities were \$2,090 at December 31, 2010, as reported on the government-wide financial statements.

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 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the County. Real property taxes and public utility taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35 percent of appraised market value. Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at 88 percent of true value for taxable transmission and distribution property and 25 percent of true value for all other taxable property.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies and railroads. The tax on general business and railroad property was eliminated in 2009, and the tax on telephone and telecommunications property will be eliminated by 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In 2007-2010, the County was fully reimbursed for the lost revenue. In 2011-2017, the reimbursements will be phased out.

The assessed value upon which the 2010 taxes were collected was \$2,186,122,137. The full tax rate for all County operations applied to real property for year ended December 31, 2010, was \$9.25 per \$1,000 of assessed valuation.

**Wayne County, Ohio**  
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The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

<u>Real Property</u>	
Agricultural	\$ 207,340,380
Residential	1,520,002,750
Commercial/Industrial/Mineral	394,508,250
<u>Public Utility</u>	
Real	776,330
Telephone	3,973,077
Personal	59,521,350
<b>Total Assessed Value</b>	<b><u><u>\$ 2,186,122,137</u></u></b>

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 1 and the remainder payable June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established. Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20. The lien date is either December 31 or the end of their year (for incorporated businesses in operation more than one year). Since each business must file a return to the County Auditor, the tangible personal taxes are not known until all the returns are received.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Taxes receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of December 31 and real and public utility taxes which were measurable as of the year end. Since the current levy is not intended to finance 2010 operations, the receivable is offset by a credit to "deferred revenue". The delinquent real, public utility and tangible personal property taxes that will become available to the County within the first sixty days of 2011 are shown as 2010 revenue; the remainder is shown as "deferred revenue". The eventual collection of significantly all real and public utility property taxes (both current and delinquent) is reasonably assured due to the County's ability to force foreclosure of the properties on which the taxes are levied.

**Wayne County, Ohio**  
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**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2010 consisted of taxes, accounts, intergovernmental grants and entitlements (“Due from other governments”), accrued interest and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the financial statements follows:

<i>Local government</i>	\$ 1,097,546
<i>Homestead and rollback</i>	975,093
<i>Gasoline and excise tax</i>	1,165,750
<i>Motor vehicle and gas tax</i>	2,380,548
<i>Tangible tax loss reimbursement</i>	278,866
<u><i>Other grants, subsidies and reimbursements:</i></u>	
<i>General fund</i>	188,527
<i>Motor vehicle and gas tax</i>	57,460
<i>County board of DD</i>	376,480
<i>Job and family services</i>	25,736
<i>Wayne county care center</i>	411,660
<i>Children services board</i>	63,122
<i>Felony delinquent care</i>	104,213
<i>Solid waste district litter grant</i>	1,000
<i>CDBG</i>	114,909
<i>CHIP program</i>	255,826
<i>VOCA grant</i>	15,826
<i>Federal bridge project</i>	9,115
<i>Department of justice special program</i>	11,073
<i>Pilot Probation Grant</i>	127,776
<i>Victim Witness Grant</i>	115,634
<i>Home Arrest Grant</i>	51,369
<i>Bureau of support</i>	158,740
<i>County building construction</i>	3,700
<i>Law enforcement</i>	2,795
<i>Issue II</i>	68,594
<i>Certificate of title</i>	36,059
<i>Law enforcement training</i>	1,560
<i>Total</i>	<u>\$ 8,098,977</u>

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

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

<i>Leased Asset</i>	<i>Asset Cost</i>	<i>Accumulated Depreciation</i>	<i>Carrying Value</i>
Care Center Land	\$ 222,419	\$ -	\$ 222,419
Administration building	284,772	155,686	129,086
McClure building	65,010	20,658	44,352
County courthouse	536,114	197,772	338,342
Corning building	209,693	72,655	137,038
<i>Total</i>	<u>\$ 1,318,008</u>	<u>\$ 446,771</u>	<u>\$ 871,237</u>

**NOTE 9 - CAPITAL ASSETS**

Capital assets for governmental activities for the year ended December 31, 2010, was as follows:

<i>Governmental Activities</i>	<i>Restated Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 5,751,019	\$ -	\$ -	\$ 5,751,019
Construction in progress	-	1,725,509	-	1,725,509
<i>Total capital assets, not being depreciated:</i>	<u>5,751,019</u>	<u>1,725,509</u>	<u>-</u>	<u>7,476,528</u>
<i>Capital assets, being depreciated:</i>				
Building and improvements	43,616,529	134,750	-	43,751,279
Equipment	12,686,968	996,105	(234,157)	13,448,916
Infrastructure	90,004,755	750,363	-	90,755,118
<i>Total capital assets, being depreciated:</i>	<u>146,308,252</u>	<u>1,881,218</u>	<u>(234,157)</u>	<u>147,955,313</u>
<i>Less: accumulated depreciation</i>				
Building and improvements	(19,251,458)	(994,950)	-	(20,246,408)
Equipment	(9,628,996)	(1,061,158)	213,776	(10,476,378)
Infrastructure	(34,406,049)	(2,886,182)	-	(37,292,231)
<i>Total accumulated depreciation</i>	<u>(63,286,503)</u>	<u>(4,942,290)</u>	<u>213,776</u>	<u>(68,015,017)</u>
<i>Total capital assets being depreciated, net</i>	<u>83,021,749</u>	<u>(3,061,072)</u>	<u>(20,381)</u>	<u>79,940,296</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 88,772,768</u>	<u>\$ (1,335,563)</u>	<u>\$ (20,381)</u>	<u>\$ 87,416,824</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>	
<i>Legislative and Executive</i>	\$ 403,158
<i>Judicial</i>	348,565
<i>Public Safety</i>	453,071
<i>Public Works</i>	3,388,540
<i>Health</i>	2,722
<i>Human Services</i>	346,234
<b>Total Depreciation Expense</b>	<b>\$ 4,942,290</b>

Capital assets for business-type activities for the year ended December 31, 2010, was as follows:

<b>Business-Type Activities</b>	<u>Restated Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<i>Capital assets, not being depreciated:</i>				
<i>Land</i>	\$ 648,082	\$ -	\$ -	\$ 648,082
<i>Construction in progress</i>	2,927,703	635,525	-	3,563,228
<b>Total capital assets, not being depreciated:</b>	<b>3,575,785</b>	<b>635,525</b>	<b>-</b>	<b>4,211,310</b>
<i>Capital assets, being depreciated:</i>				
<i>Building and improvements</i>	4,477,440	-	-	4,477,440
<i>Equipment</i>	221,683	-	-	221,683
<i>Sewer mains</i>	5,409,826	-	-	5,409,826
<b>Total capital assets, being depreciated:</b>	<b>10,108,949</b>	<b>-</b>	<b>-</b>	<b>10,108,949</b>
<i>Less: accumulated depreciation</i>				
<i>Building and improvements</i>	(1,077,275)	(111,749)	-	(1,189,024)
<i>Equipment</i>	(149,688)	(30,647)	-	(180,335)
<i>Sewer mains</i>	(717,888)	(129,224)	-	(847,112)
<b>Total accumulated depreciation</b>	<b>(1,944,851)</b>	<b>(271,620)</b>	<b>-</b>	<b>(2,216,471)</b>
<b>Total capital assets being depreciated, net</b>	<b>8,164,098</b>	<b>(271,620)</b>	<b>-</b>	<b>7,892,478</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 11,739,883</b>	<b>\$ 363,905</b>	<b>\$ -</b>	<b>\$ 12,103,788</b>

**Wayne County, Ohio**  
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**NOTE 10 – LONG-TERM OBLIGATIONS AND NOTES PAYABLE**

**A. Long-Term Obligations**

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

<b>Governmental Activities</b>	<i>Restated Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>	<i>Amount Due Within One Year</i>
<i>General obligation bonds:</i>					
1991 Human Services Building Bonds, 5.50%	\$ 225,000	\$ -	\$ (90,000)	\$ 135,000	\$ 90,000
1992 Human Services Building Bonds, 5.70%	48,000	-	(16,000)	32,000	16,000
2002 Engineering Facility Improvement Bonds, 3.10%	2,705,000	-	(155,000)	2,550,000	160,000
2002 Justice Facility Improvement Bonds, 3.10%	5,930,000	-	(350,000)	5,580,000	365,000
<b>Total general obligation bonds</b>	<b>8,908,000</b>	<b>-</b>	<b>(611,000)</b>	<b>8,297,000</b>	<b>631,000</b>
<i>OPWC loans:</i>					
OPWC loan, 0.0%, Water Tower	85,000	-	(5,000)	80,000	5,000
OPWC loan, 0.0%, Bridge Replacement	115,727	-	(5,786)	109,941	5,787
<b>Total OPWC loans</b>	<b>200,727</b>	<b>-</b>	<b>(10,786)</b>	<b>189,941</b>	<b>10,787</b>
<i>Other long-term obligations:</i>					
Compensated absences*	3,367,022	618,857	(779,837)	3,206,042	850,657
<b>Total governmental activities, long-term obligations</b>	<b>\$ 12,475,749</b>	<b>\$ 618,857</b>	<b>\$ (1,401,623)</b>	<b>\$ 11,692,983</b>	<b>\$ 1,492,444</b>
<b>Business-Type Activities</b>					
<i>Sewer bonds:</i>					
2004 Sewer System Revenue Bonds, 4.375%	\$ 848,000	\$ -	\$ (11,000)	\$ 837,000	\$ 11,000
2005 Sanitary Sewer Improvement Bonds, 4.125%	1,774,400	-	(22,300)	1,752,100	23,200
2009 Sanitary Sewer Revenue Bonds, 4.25%	1,202,637	351,363	-	1,554,000	-
<b>Total sewer bonds</b>	<b>3,825,037</b>	<b>351,363</b>	<b>(33,300)</b>	<b>4,143,100</b>	<b>34,200</b>
<i>OWDA loans:</i>					
Eastwood WWTP, 0.0%	-	47,087	(47,087)	-	-
Kidron WWTP, 0.0%	-	44,640	(23,656)	20,984	1,156
<b>Total OWDA loans</b>	<b>-</b>	<b>91,727</b>	<b>(70,743)</b>	<b>20,984</b>	<b>1,156</b>
<i>Other long-term obligations:</i>					
Compensated absences	36,608	24,171	(17,345)	43,434	11,562
<b>Total business-type long- term obligations</b>	<b>\$ 3,861,645</b>	<b>\$ 467,261</b>	<b>\$ (121,388)</b>	<b>\$ 4,207,518</b>	<b>\$ 46,918</b>
<b>Total primary government long-term obligations</b>	<b>\$ 16,337,394</b>	<b>\$ 1,086,118</b>	<b>\$ (1,523,011)</b>	<b>\$ 15,900,501</b>	<b>\$ 1,539,362</b>

\*Includes \$926 reported in the Internal Service Fund

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

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

The County issued the 2009 Sewer System Revenue Bonds in the amount of \$1,554,000 at interest rate of 4.25 percent and will mature in July 2049 and will be retired with user fee revenue of the sanitary sewer district fund. The proceeds are being used for the purpose of paying the cost to construct a new wastewater treatment plant and related sanitary sewers, lateral sewers and a pump stations and the construction and installation of gravity sewers to transport wastewater from the Eastwood allotment wastewater collection system.

*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, 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.

The County has pledged future net customer revenue to repay \$4,143,100 in sewer system bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer bonds were 99.9 percent. The percentage is expected to decrease in the future as expansion projects begin operations in years to come. The total principal and interest remaining to be paid on all sewer bonds is \$9,746,950, which includes the full principal and interest payments of a fully drawn down 2009 Sewer System Revenue Bonds. Principal and interest paid for the current year and total net available revenues were \$192,795 and \$192,855, respectively.

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*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.

At December 31, 2010, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,259,734 and vested benefits for sick leave totaled \$946,308. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net assets within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$30,763 and \$12,671 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net assets. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net assets. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

*OPWC Loans:* The Ohio Public Works Commission 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 January 1, 2027.

The Ohio Public Works Commission 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 January 1, 2030.

*Ohio Water Development Authority (OWDA) Loans:* During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance the installation of a Supervisory Control and Data Acquisition System at the Kidron WWTP to provide real time telemetry of plant operations. The total amount of the project is \$45,612, with \$22,500 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0 percent interest loan will be paid from the sanitary sewer fund with bi-annual payments of \$578. This loan is scheduled to mature January 1, 2030.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance construction of a bioreactor at Eastwood WWTP. The total amount of the project is \$1,891,849, with \$365,000 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0 percent interest loan will be paid from the sanitary sewer fund with bi-annual payments of \$38,171. The total loan amount to be issued is \$1,526,849, however, only \$47,087 has been drawn down as of December 31, 2010.

*Future Debt Service Requirements:* The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2010, are as follows:

**Governmental Activities**

Year Ended	G.O. Bonds		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ 631,000	\$ 384,987	\$ 10,787	\$ -	\$ 641,787	\$ 384,987
2012	606,000	357,469	10,787	-	616,787	357,469
2013	570,000	332,838	10,787	-	580,787	332,838
2014	595,000	308,613	10,787	-	605,787	308,613
2015	620,000	282,731	10,787	-	630,787	282,731
2016-2020	3,580,000	958,239	53,932	-	3,633,932	958,239
2021-2025	1,695,000	128,250	53,930	-	1,748,930	128,250
2026-2030	-	-	28,144	-	28,144	0
	<u>\$ 8,297,000</u>	<u>\$ 2,753,127</u>	<u>\$ 189,941</u>	<u>\$ -</u>	<u>\$ 8,486,941</u>	<u>\$ 2,753,127</u>

**Buisness Type Activities**

Year Ended	Sewer Bonds		OWDA		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ 34,200	\$ 174,938	\$ 1,156	\$ -	\$ 35,356	\$ 174,938
2012	52,900	190,499	1,156	-	54,056	190,499
2013	55,100	189,266	1,156	-	56,256	189,266
2014	58,200	187,940	1,156	-	59,356	187,940
2015	59,300	185,483	1,156	-	60,456	185,483
2016-2020	338,700	902,519	5,780	-	344,480	902,519
2021-2025	416,500	849,617	5,780	-	422,280	849,617
2026-2030	512,800	785,980	3,644	-	516,444	785,980
2031-2035	630,400	707,322	-	-	630,400	707,322
2036-2040	773,700	608,638	-	-	773,700	608,638
2041-2045	912,300	490,177	-	-	912,300	490,177
2046-2049	299,000	331,471	-	-	299,000	331,471
	<u>\$ 4,143,100</u>	<u>\$ 5,603,850</u>	<u>\$ 20,984</u>	<u>\$ -</u>	<u>\$ 4,164,084</u>	<u>\$ 5,603,850</u>

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**B. Revenue Notes Payable**

A summary of the note transactions for the year ended December 31, 2010 follows:

	Outstanding 12/31/09	Increase	Decrease	Outstanding 12/31/10
2% Sewer District Improvement Note, Series 2009	\$ 284,000	\$ 0	\$(284,000)	\$ -
2% Sewer District Improvement Note, Series 2010	-	240,000	-	240,000

In 2009, the County issued \$284,000 in Sewer Improvement notes in anticipation of bonds, for the purpose of reconstructing the Meadows extended aeration wastewater plant to convert into a pump station, constructing sanitary sewers and sanitary sewer force mains and improvements to the Meadows allotment. This note matured on November 30, 2010.

In 2010 the County issued \$240,000 in Sewer Improvement notes in anticipation of bonds, for the purpose of reconstructing the Meadows extended aeration wastewater plant to convert into a pump station, constructing sanitary sewers and sanitary sewer force mains and improvements to the Meadows allotment. This note will mature on January 30, 2011.

**NOTE 11 - RISK MANAGEMENT**

*General Insurance:* The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County is a member of the Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property, \$3,000,000 per occurrence 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. The County pays the State Workers' Compensation System a premium based on a rate per \$100 of employee compensation. The rate is calculated based on accident history and administrative costs.

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 eighty percent of the entire premium with the remaining amount paid by the employees.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

An excess coverage insurance policy covers individual claims in excess of \$200,000 up to a maximum of \$2,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$606,651 reported in the health care internal service fund at December 31, 2010, is based on the requirements of GASB Statement No. 10, “Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims. Claim payments typically run two to four months subsequent to the date incurred.

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family coverage range from \$441.62 to \$987.07. Changes in the fund’s liability amount in 2010 and 2009 were:

<i>Liability</i>	<i>Beginning</i>	<i>Current</i>	<i>Claim</i>	<i>End</i>
<i>Year</i>	<i>of Year</i>	<i>Year</i>	<i>Payments</i>	<i>of Year</i>
<u><i>Year</i></u>	<u><i>Liability</i></u>	<u><i>Claims</i></u>	<u><i>Payments</i></u>	<u><i>Liability</i></u>
<i>2010</i>	\$ 701,365	\$ 7,883,865	\$ (7,978,579)	\$ 606,651
<i>2009</i>	695,651	8,680,704	(8,674,990)	701,365

**NOTE 12 - DEFINED BENEFIT PENSION PLANS**

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

Plan Description: The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan. While members in the State and local divisions may participate in all three plans, law enforcements (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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Funding Policy: The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2010, members in State and local classifications contributed 10.0 percent of covered payroll and public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively.

The County's contribution rate for 2010 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 percent of covered payroll. For 2010, a portion of the County's contribution of covered payroll was allocated to fund the post-employment healthcare plan. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010 and 5.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73% from January 1 through February 28, 2010, and 4.23% from March 1 through December 31, 2010.

Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14.0 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to OPERS for the years ended December 31, 2010, 2009 and 2008 were \$2,820,006, \$1,836,714, and \$2,208,573, respectively; 97 percent has been contributed for 2010 and 100 percent for 2009 and 2008.

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

The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a publicly-available stand-alone financial report that includes financial statements and required supplementary information. The report may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371 or by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to allocate their member contributions and employer contributions equal to 10.5 percent of earned compensation among various investment accounts. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the DB Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

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

For the fiscal year ended June 30, 2010, plan members were required to contribute 10.0 percent of their annual covered salaries. The County was required to contribute 14.0 percent; 13.0 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10.0 percent for members and 14.0 percent for employer contributions.

The County's required contributions for pension obligations to the DB Plan for the fiscal years ended June 30, 2010, 2009, and 2008, were \$124,711, \$131,988, and \$126,775, respectively, 100 percent has been contributed for each fiscal year.

**NOTE 13 - POSTEMPLOYMENT BENEFITS**

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

Plan Description: The Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code.

Disclosures to the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy: The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2010, the local government employers contributed 14.0 percent of covered payroll. Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5% from January 1 through February 28, 2010 and 5.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73% from January 1 through February 28, 2010, and 4.23% from March 1 through December 31, 2010.

The retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008, were \$1,615,910, \$1,836,714 and, \$2,208,573, respectively; 97.0 percent has been contributed for 2010 and 100 percent for 2009 and 2008.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

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

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

Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1.0 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2010, 2009, and 2008, were \$1,233, \$1,187, and \$1,101, respectively.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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**NOTE 14 - BUDGETARY BASIS OF ACCOUNTING**

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
3. In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to a reservation of fund balance for that portion of outstanding encumbrances not already recognized as payables (GAAP basis).

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:

	<i>General</i>	<i>Motor Vehicle and Gas Tax</i>	<i>County Board of DD</i>	<i>Job and Family Services</i>	<i>Wayne County Care Center</i>	<i>Children Services Board</i>
<i>GAAP Basis</i>	\$ 859,860	\$ 11,798	\$ 16,322	\$ (522,695)	\$ 620,884	\$ 151,046
<i>Net adjustments for revenue accruals</i>	(167,342)	(31,779)	72,443	43,712	(179,919)	445,313
<i>Net adjustments for expenditure accruals</i>	(529,434)	417,315	241,188	(500,835)	(82,320)	209,856
<i>Encumbrances (budget basis) outstanding at year end</i>	(556,259)	(1,259,491)	(278,578)	(1,616,124)	(159,843)	(446,057)
<i>Budget Basis</i>	<u>\$ (393,175)</u>	<u>\$ (862,157)</u>	<u>\$ 51,375</u>	<u>\$ (2,595,942)</u>	<u>\$ 198,802</u>	<u>\$ 360,158</u>

**NOTE 15 - CONTINGENT LIABILITIES**

**A. Grants**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**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.

**NOTE 16 - RELATED PARTY TRANSACTION**

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the basic financial statements. For the Workshop's year ended June 30, 2010, the County's contributions totaled \$5,744,224.

**NOTE 17 - LANDFILL**

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

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

The County has established a designation for landfill contingencies, which has been included in the general fund for CAFR presentation only, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2010, the balance of the designation for landfill contingencies was \$400,000. The general fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement and the EPA, for 30 years subsequent to the final closure date.

**NOTE 18 - FUND DEFICITS**

As of December 31, 2010, the following had deficit fund balances. These deficits were caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

Nonmajor capital project funds:

<i>Airport Improvements</i>	<i>\$138,860</i>
<i>County Line Trail</i>	<i>42,666</i>

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**NOTE 19 – RESTATEMENT**

**A. Cash Basis**

Fund balances have been restated at January 1, 2010, to account for the reclassification of funds. Activities of the Deputy Registrar, E-911 and Sheriff Rotary have been reclassified from general fund activities into special revenue funds. The narcotics task force grant activity and balances are now reported with the Medway agency fund. The adjustments had the following effect as previously reported:

	General Fund	Narcotics Task Force	Deputy Registrar	E-911 Systems EMA	Sheriff Rotary
Fund Balance Beginning of Year	\$ 4,564,531	\$ 15,710	\$ -	\$ -	\$ -
Adjustments:					
Change in fund classification	(860,602)	(15,710)	163,241	656,605	40,756
Fund Balance Beginning of Year	<u>\$ 3,703,929</u>	<u>\$ -</u>	<u>\$ 163,241</u>	<u>\$ 656,605</u>	<u>\$ 40,756</u>

**B. Modified Accrual Balances**

The fund classifications noted above had the following effect on previously reported modified accrual funds balances:

	General Fund	Other Governmental Funds
Beginning fund balances, January 1, 2010	\$ 6,781,048	\$ 6,894,963
Change in fund classifications	(897,047)	881,550
Beginning fund balances, January 1, 2010	<u>\$ 5,884,001</u>	<u>\$ 7,776,513</u>

**C. Accrual Net Assets**

Net assets of the governmental activities have been restated to account for the implementation of GASB No. 51 and to account for the reclassification of activities from governmental to agency. Business type activities have been restated to account for construction in progress previously not capitalized.

Statement of Net Assets

	Governmental Activities	Sewer Fund/ Business-Type
Net assets, January 1, 2010	\$ 118,256,830	\$ 8,041,947
Unrecorded construction in progress	-	384,634
Implementation of GASB NO. 51	607,227	-
Change in fund classifications	(49,607)	-
Net assets, January 1, 2010	<u>\$ 118,814,450</u>	<u>\$ 8,426,581</u>

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2010*

**D. Accrual Assets and Liabilities**

Assets and liability balances have been restated at January 1, 2010, to account for the reclassification of funds from special revenue to agency funds. The adjustments had the following effect as previously reported:

Statement of Net Assets

	Agency Funds
Beginning Assets and Liabilities, January 1, 2010	\$ 113,405,010
Change in fund classifications	52,683
Governmental activities net assets, January 1, 2010	\$ 113,457,693

**NOTE 20 – SUBSEQUENT EVENT**

During March 2011, the County issued \$8,265,000 in Refunding bonds. The bonds were issued to partially refund the outstanding 2002 Engineer and Justice Facilities Improvement bonds and outstanding 2010 Sewer Improvement bond anticipation notes. The Refunding bonds have a final maturity of December 2022.

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

## **Nonmajor Special Revenue Funds**

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

### ***Delinquent Real Estate Tax Assessment Collection (DRETAC)***

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

### ***Real Estate Assessment***

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

### ***Indigent Guardianship***

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

### ***Victim's Assistance Trust***

To account for donations and other local funds used for program expenditures of victim's of crime.

### ***Youth Services Subsidy Grant***

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

### ***Dog and Kennel***

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

### ***Hazardous Materials***

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

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

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

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

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

### ***Ditch Maintenance***

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

### ***Law Enforcement***

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

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

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

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

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

### ***Litter Control***

To account for grant proceeds from the Ohio Department of Natural Resources to prevent litter within the community.

### ***Probation Services***

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

## **Nonmajor Special Revenue Funds**

### ***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.

### ***Recorder's Equipment***

To account for fees established by the Ohio Revised Code, which are used to fund the electronic processing of the recording services of the County Recorder.

### ***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.

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

*Pilot Probation Grant*

*Certificate of Title Administration*

*CHIP Program*

*Court Computerization*

*Victim Witness Assistance Program*

*Home Arrest Grant*

*VOCA Grant*

*Mediation Services*

*Municipal Court Probation*

*Department of Justice Special Projects*

*Employee Benefits Liability*

*Indigent Fee Assessment*

*Juvenile Court Special Projects*

*Juvenile Probation Services*

*Law Enforcement Training*

*US Justice Radio Grant*

*JAG Byrne Grant*

*Law Library*

*Pre-Trial Diversion Program*

*Deputy Registrar*

*E 911 Systems EMA*

*Sheriff Rotary*

*EMPG Generator Project*

## **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.

### ***Issue II***

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

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

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

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

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

### ***Airport Improvement***

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

### ***County Line Trail***

To account for a federal highway grant for Rails to Trails project.

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2010*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 5,366,879	\$ 746,855	\$ 2,091,676	\$ 8,205,410
Cash and Investments:				
In Segregated Accounts	13,352	-	-	13,352
With Fiscal Agents	11	-	-	11
Receivables:				
Accounts	87,940	-	18,695	106,635
Accrued Interest	12	-	-	12
Due from Other Funds	14,126	-	-	14,126
Due from Other Governments	996,780	-	81,409	1,078,189
Materials and Supplies Inventory	27,835	-	-	27,835
Loans Receivable	315,575	-	-	315,575
Prepaid Items	18,497	-	630	19,127
<i>Total Assets</i>	<u>\$ 6,841,007</u>	<u>\$ 746,855</u>	<u>\$ 2,192,410</u>	<u>\$ 9,780,272</u>
<b>Liabilities</b>				
Accounts Payable	\$ 165,373	\$ -	\$ 359	\$ 165,732
Contracts Payable	105,436	-	253,223	358,659
Accrued Wages and Benefits	146,856	-	-	146,856
Matured Compensated Absences Payable	12,849	-	-	12,849
Due to Other Governments	83,771	-	42,666	126,437
Due to Other Funds	41,804	-	11,747	53,551
Deferred Revenue	514,292	-	77,709	592,001
<i>Total Liabilities</i>	<u>1,070,381</u>	<u>-</u>	<u>385,704</u>	<u>1,456,085</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	767,306	-	1,219,817	1,987,123
Reserved for Inventory	27,835	-	-	27,835
Reserved for Prepaid Items	18,497	-	630	19,127
Reserved for Loans	315,575	-	-	315,575
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	4,641,413	-	-	4,641,413
Debt Service Fund	-	746,855	-	746,855
Capital Projects Funds	-	-	586,259	586,259
<i>Total Fund Balances</i>	<u>5,770,626</u>	<u>746,855</u>	<u>1,806,706</u>	<u>8,324,187</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,841,007</u>	<u>\$ 746,855</u>	<u>\$ 2,192,410</u>	<u>\$ 9,780,272</u>

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Charges for Services	\$ 3,582,549	\$ -	\$ 39,859	\$ 3,622,408
Licenses and Permits	320,886	-	-	320,886
Fines and Forfeitures	530,800	-	-	530,800
Intergovernmental	3,183,508	5,000	2,350,171	5,538,679
Special Assessments	2,335	-	-	2,335
Interest	14,166	-	-	14,166
Rent	-	110,503	16,240	126,743
Other	225,691	-	279,086	504,777
<i>Total Revenues</i>	<u>7,859,935</u>	<u>115,503</u>	<u>2,685,356</u>	<u>10,660,794</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,950,473	-	-	1,950,473
Judicial	442,644	-	-	442,644
Public Safety	2,541,377	-	-	2,541,377
Public Works	108,291	-	-	108,291
Health	233,247	-	-	233,247
Human Services	1,758,521	-	-	1,758,521
Economic Development and Assistance	608,095	-	-	608,095
Capital Outlay	-	-	2,715,341	2,715,341
Debt Service:				
Principal Retirement	-	621,786	-	621,786
Interest and Fiscal Charges	-	411,808	-	411,808
<i>Total Expenditures</i>	<u>7,642,648</u>	<u>1,033,594</u>	<u>2,715,341</u>	<u>11,391,583</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	217,287	(918,091)	(29,985)	(730,789)
<b>Other Financing Sources (Uses)</b>				
Transfers In	35,785	916,553	420,000	1,372,338
Transfers Out	(97,000)	-	-	(97,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(61,215)</u>	<u>916,553</u>	<u>420,000</u>	<u>1,275,338</u>
<i>Net Change in Fund Balances</i>	156,072	(1,538)	390,015	544,549
<i>Fund Balances Beginning of Year (Restated-See Note 19)</i>	5,611,429	748,393	1,416,691	7,776,513
<i>Increase (Decrease) in Reserve for Inventory</i>	3,125	-	-	3,125
<i>Fund Balances End of Year</i>	<u>\$ 5,770,626</u>	<u>\$ 746,855</u>	<u>\$ 1,806,706</u>	<u>\$ 8,324,187</u>

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2010*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Victim's Assistance Trust
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 165,386	\$ 893,831	\$ 72,193	\$ 7,109
Cash and Investments:				
In Segregated Accounts	-	-	-	-
With Fiscal Agents	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	56	-	-	-
<i>Total Assets</i>	<u>\$ 165,442</u>	<u>\$ 893,831</u>	<u>\$ 72,193</u>	<u>\$ 7,109</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 30,959	\$ 5,762	\$ -
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	3,005	19,125	-	-
Matured Compensated Absences Payable	-	-	-	-
Due to Other Governments	1,591	10,277	-	-
Due to Other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>4,596</u>	<u>60,361</u>	<u>5,762</u>	<u>-</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	24,600	283,960	293	-
Reserved for Inventory	-	-	-	-
Reserved for Prepaid Items	56	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated (Deficit) Reported In:				
Special Revenue Funds	136,190	549,510	66,138	7,109
<i>Total Fund Balances (Deficit)</i>	<u>160,846</u>	<u>833,470</u>	<u>66,431</u>	<u>7,109</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 165,442</u>	<u>\$ 893,831</u>	<u>\$ 72,193</u>	<u>\$ 7,109</u>

<u>Youth Services Subsidy Grant</u>	<u>Dog and Kennel</u>	<u>Hazardous Materials</u>	<u>Bureau of Support</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Law Enforcement</u>
\$ 143,838	\$ 420,056	\$ 31,386	\$ 133,114	\$ 179,823	\$ 33,164	\$ 35,538
-	-	-	5,977	-	-	7,375
-	-	-	-	11	-	-
-	25	-	25,156	-	-	-
-	-	-	-	12	-	-
-	-	-	-	-	-	-
-	-	-	158,740	114,909	-	2,795
-	-	-	7,052	-	-	-
-	-	-	-	315,575	-	-
-	-	607	2,022	-	-	-
<u>\$ 143,838</u>	<u>\$ 420,081</u>	<u>\$ 31,993</u>	<u>\$ 332,061</u>	<u>\$ 610,330</u>	<u>\$ 33,164</u>	<u>\$ 45,708</u>
\$ 500	\$ -	\$ -	\$ 1,538	\$ 32,622	\$ -	\$ -
-	-	-	-	105,436	-	-
-	1,728	-	35,841	-	-	817
-	-	-	-	-	-	-
-	4,300	999	19,770	8,525	-	217
-	-	-	17,123	1,734	-	-
-	-	-	-	6,038	-	-
<u>500</u>	<u>6,028</u>	<u>999</u>	<u>74,272</u>	<u>154,355</u>	<u>-</u>	<u>1,034</u>
103,809	25,285	1,260	19,176	8,972	-	1,593
-	-	-	7,052	-	-	-
-	-	607	2,022	-	-	-
-	-	-	-	315,575	-	-
<u>39,529</u>	<u>388,768</u>	<u>29,127</u>	<u>229,539</u>	<u>131,428</u>	<u>33,164</u>	<u>43,081</u>
<u>143,338</u>	<u>414,053</u>	<u>30,994</u>	<u>257,789</u>	<u>455,975</u>	<u>33,164</u>	<u>44,674</u>
<u>\$ 143,838</u>	<u>\$ 420,081</u>	<u>\$ 31,993</u>	<u>\$ 332,061</u>	<u>\$ 610,330</u>	<u>\$ 33,164</u>	<u>\$ 45,708</u>

(Continued)

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2010*

	Enforcement and Education	Indigent Drivers Alcohol Treatment	Litter Control	Probation Services
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 5,513	\$ 44,666	\$ -	\$ 113,400
Cash and Investments:				
In Segregated Accounts	-	-	-	-
With Fiscal Agents	-	-	-	-
Receivables:				
Accounts	-	2,041	-	2,708
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 5,513</u>	<u>\$ 46,707</u>	<u>\$ -</u>	<u>\$ 116,108</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 35
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	-	-	-	5,383
Reserved for Inventory	-	-	-	-
Reserved for Prepaid Items	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated (Deficit) Reported In:				
Special Revenue Funds	5,513	46,707	-	110,690
<i>Total Fund Balances (Deficit)</i>	<u>5,513</u>	<u>46,707</u>	<u>-</u>	<u>116,073</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 5,513</u>	<u>\$ 46,707</u>	<u>\$ -</u>	<u>\$ 116,108</u>

<u>Felony Delinquent Care and Custody</u>	<u>Recorder's Equipment</u>	<u>Solid Waste District Litter Grant</u>	<u>Local Emergency Planning</u>	<u>Pilot Probation Grant</u>	<u>Certificate of Title Administration</u>	<u>CHIP Program</u>
\$ 138,410	\$ 83,838	\$ 14,932	\$ 26,723	\$ 87,346	\$ 203,879	\$ 59,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	604	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
104,213	-	1,000	-	127,776	36,059	255,826
-	-	-	-	-	20,783	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 242,623</u>	<u>\$ 84,442</u>	<u>\$ 15,932</u>	<u>\$ 26,723</u>	<u>\$ 215,122</u>	<u>\$ 260,721</u>	<u>\$ 314,826</u>
\$ 1,167	\$ 9,524	\$ 710	\$ -	\$ 1,110	\$ 1,618	\$ -
-	-	-	-	-	-	-
-	-	1,708	-	5,388	20,766	-
-	-	-	-	-	12,849	-
-	-	1,292	-	1,686	4,609	9,325
22,947	-	-	-	-	-	-
52,107	-	-	-	63,888	-	245,576
<u>76,221</u>	<u>9,524</u>	<u>3,710</u>	<u>-</u>	<u>72,072</u>	<u>39,842</u>	<u>254,901</u>
48,888	16,065	1,920	-	16,700	12,044	16,561
-	-	-	-	-	20,783	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>117,514</u>	<u>58,853</u>	<u>10,302</u>	<u>26,723</u>	<u>126,350</u>	<u>188,052</u>	<u>43,364</u>
<u>166,402</u>	<u>74,918</u>	<u>12,222</u>	<u>26,723</u>	<u>143,050</u>	<u>220,879</u>	<u>59,925</u>
<u>\$ 242,623</u>	<u>\$ 84,442</u>	<u>\$ 15,932</u>	<u>\$ 26,723</u>	<u>\$ 215,122</u>	<u>\$ 260,721</u>	<u>\$ 314,826</u>

(Continued)

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2010*

	<u>Court Computerization</u>	<u>Victim Witness Assistance Program</u>	<u>Home Arrest Grant</u>	<u>VOCA Grant</u>
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 335,535	\$ 44,767	\$ 12,907	\$ 8,205
Cash and Investments:				
In Segregated Accounts	-	-	-	-
With Fiscal Agents	-	-	-	-
Receivables:				
Accounts	14,793	-	-	-
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	115,634	51,369	15,826
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 350,328</u>	<u>\$ 160,401</u>	<u>\$ 64,276</u>	<u>\$ 24,031</u>
<b>Liabilities</b>				
Accounts Payable	\$ 28,169	\$ -	\$ 306	\$ 2,219
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	1,539	3,440	2,467	-
Matured Compensated Absences Payable	-	-	-	-
Due to Other Governments	815	1,850	1,467	-
Due to Other Funds	-	-	-	-
Deferred Revenue	-	105,504	24,684	11,146
<i>Total Liabilities</i>	<u>30,523</u>	<u>110,794</u>	<u>28,924</u>	<u>13,365</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	13,807	-	4,713	19,974
Reserved for Inventory	-	-	-	-
Reserved for Prepaid Items	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated (Deficit) Reported In:				
Special Revenue Funds	305,998	49,607	30,639	(9,308)
<i>Total Fund Balances (Deficit)</i>	<u>319,805</u>	<u>49,607</u>	<u>35,352</u>	<u>10,666</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 350,328</u>	<u>\$ 160,401</u>	<u>\$ 64,276</u>	<u>\$ 24,031</u>

<u>Mediation Services</u>	<u>Municipal Court Probation</u>	<u>Department of Justice Special Projects</u>	<u>Employee Benefits Liability</u>	<u>Indigent Fee Assessment</u>	<u>Juvenile Court Special Projects</u>	<u>Juvenile Probation Services</u>
\$ 278,817	\$ 77,864	\$ 6	\$ 550,700	\$ 1,273	\$ 3,672	\$ 12,019
-	-	-	-	-	-	-
-	-	-	-	-	-	-
19,739	13,299	-	-	1,511	-	-
-	-	-	-	-	-	-
-	-	11,073	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 298,556</u>	<u>\$ 91,163</u>	<u>\$ 11,079</u>	<u>\$ 550,700</u>	<u>\$ 2,784</u>	<u>\$ 3,672</u>	<u>\$ 12,019</u>
\$ -	\$ 12,421	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
3,915	3,338	-	-	-	-	-
-	-	-	-	-	-	-
905	1,789	-	-	-	-	-
-	-	-	-	-	-	-
-	-	5,349	-	-	-	-
<u>4,820</u>	<u>17,548</u>	<u>5,349</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,465	2,205	62,077	-	-	-	1,118
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>292,271</u>	<u>71,410</u>	<u>(56,347)</u>	<u>550,700</u>	<u>2,784</u>	<u>3,672</u>	<u>10,901</u>
<u>293,736</u>	<u>73,615</u>	<u>5,730</u>	<u>550,700</u>	<u>2,784</u>	<u>3,672</u>	<u>12,019</u>
<u>\$ 298,556</u>	<u>\$ 91,163</u>	<u>\$ 11,079</u>	<u>\$ 550,700</u>	<u>\$ 2,784</u>	<u>\$ 3,672</u>	<u>\$ 12,019</u>

(Continued)

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2010*

	Law Enforcement Training	US Justice Radio Grant	JAG Byrne Grant	Law Library
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 14,806	\$ -	\$ -	\$ 154,758
Cash and Investments:				
In Segregated Accounts	-	-	-	-
With Fiscal Agents	-	-	-	-
Receivables:				
Accounts	-	-	-	8,014
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	1,560	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 16,366</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,772</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 30,136
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	-	-	-	740
Matured Compensated Absences Payable	-	-	-	-
Due to Other Governments	-	-	-	190
Due to Other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,066</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	3,177	-	-	3,545
Reserved for Inventory	-	-	-	-
Reserved for Prepaid Items	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated (Deficit) Reported In:				
Special Revenue Funds	13,189	-	-	128,161
<i>Total Fund Balances (Deficit)</i>	<u>16,366</u>	<u>-</u>	<u>-</u>	<u>131,706</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 16,366</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,772</u>

<u>Pre-Trail Diversion Program</u>	<u>Deputy Registrar</u>	<u>E 911 System EMA</u>	<u>Sheriff Rotary</u>	<u>EMPG Generator Project</u>	<u>Totals</u>
\$ 4,276	\$ 222,752	\$ 672,500	\$ 78,877	\$ -	\$ 5,366,879
-	-	-	-	-	13,352
-	-	-	-	-	11
50	-	-	-	-	87,940
-	-	-	-	-	12
-	-	-	14,126	-	14,126
-	-	-	-	-	996,780
-	-	-	-	-	27,835
-	-	-	-	-	315,575
-	-	15,812	-	-	18,497
<u>\$ 4,326</u>	<u>\$ 222,752</u>	<u>\$ 688,312</u>	<u>\$ 93,003</u>	<u>\$ -</u>	<u>\$ 6,841,007</u>
\$ -	\$ 3,861	\$ 375	\$ 2,341	\$ -	\$ 165,373
-	-	-	-	-	105,436
-	7,059	27,438	8,542	-	146,856
-	-	-	-	-	12,849
-	4,254	4,731	5,179	-	83,771
-	-	-	-	-	41,804
-	-	-	-	-	514,292
<u>-</u>	<u>15,174</u>	<u>32,544</u>	<u>16,062</u>	<u>-</u>	<u>1,070,381</u>
-	3,431	63,739	1,546	-	767,306
-	-	-	-	-	27,835
-	-	15,812	-	-	18,497
-	-	-	-	-	315,575
<u>4,326</u>	<u>204,147</u>	<u>576,217</u>	<u>75,395</u>	<u>-</u>	<u>4,641,413</u>
<u>4,326</u>	<u>207,578</u>	<u>655,768</u>	<u>76,941</u>	<u>-</u>	<u>5,770,626</u>
<u>\$ 4,326</u>	<u>\$ 222,752</u>	<u>\$ 688,312</u>	<u>\$ 93,003</u>	<u>\$ -</u>	<u>\$ 6,841,007</u>

**Wayne County, Ohio**

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

*Nonmajor Special Revenue Funds*

*For the Year Ended December 31, 2010*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Victim's Assistance Trust
<b>Revenues</b>				
Charges for Services	\$ 151,290	\$ 1,171,819	\$ 14,330	\$ -
Licenses and Permits	-	155	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Rent	-	-	-	-
Other	4,400	89,798	-	-
<i>Total Revenues</i>	<u>155,690</u>	<u>1,261,772</u>	<u>14,330</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	184,644	1,054,371	-	-
Judicial	-	-	19,663	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>184,644</u>	<u>1,054,371</u>	<u>19,663</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(28,954)	207,401	(5,333)	-
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(28,954)	207,401	(5,333)	-
<i>Fund Balances (Deficit) Beginning of of Year (Restated-See Note 19)</i>	189,800	626,069	71,764	7,109
Increase (Decrease) in Reserve for Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 160,846</u>	<u>\$ 833,470</u>	<u>\$ 66,431</u>	<u>\$ 7,109</u>

<u>Youth Services Subsidy Grant</u>	<u>Dog and Kennel</u>	<u>Hazardous Materials</u>	<u>Bureau of Support</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Law Enforcement</u>
\$ -	\$ 226,157	\$ 868	\$ 352,692	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	1,035	-	-	-	-	1,866
165,581	-	-	1,228,014	421,247	-	9,399
-	-	-	-	-	2,335	-
-	-	-	-	14,166	-	-
-	7,636	22,931	6,235	-	-	7,375
<u>165,581</u>	<u>234,828</u>	<u>23,799</u>	<u>1,586,941</u>	<u>435,413</u>	<u>2,335</u>	<u>18,640</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
174,638	-	-	-	-	-	24,314
-	-	-	-	-	-	-
-	212,016	21,231	-	-	-	-
-	-	-	1,745,953	-	-	-
-	-	-	-	405,495	-	-
<u>174,638</u>	<u>212,016</u>	<u>21,231</u>	<u>1,745,953</u>	<u>405,495</u>	<u>-</u>	<u>24,314</u>
(9,057)	22,812	2,568	(159,012)	29,918	2,335	(5,674)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(9,057)	22,812	2,568	(159,012)	29,918	2,335	(5,674)
152,395	391,241	28,426	415,106	426,057	30,829	50,348
-	-	-	1,695	-	-	-
<u>\$ 143,338</u>	<u>\$ 414,053</u>	<u>\$ 30,994</u>	<u>\$ 257,789</u>	<u>\$ 455,975</u>	<u>\$ 33,164</u>	<u>\$ 44,674</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, 2010*

	Enforcement and Education	Indigent Drivers Alcohol Treatment	Litter Control	Probation Services
<b>Revenues</b>				
Charges for Services	\$ -	\$ 100	\$ -	\$ 43,675
Licenses and Permits	-	-	-	-
Fines and Forfeitures	295	37,938	-	492
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Rent	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>295</u>	<u>38,038</u>	<u>-</u>	<u>44,167</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	1	-	22,588
Public Works	-	-	(424)	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>1</u>	<u>(424)</u>	<u>22,588</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	295	38,037	424	21,579
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	295	38,037	424	21,579
<i>Fund Balances (Deficit) Beginning of of Year (Restated-See Note 19)</i>	5,218	8,670	(424)	94,494
Increase (Decrease) in Reserve for Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 5,513</u>	<u>\$ 46,707</u>	<u>\$ -</u>	<u>\$ 116,073</u>

<u>Felony Delinquent Care and Custody</u>	<u>Recorder's Equipment</u>	<u>Solid Waste District Litter Grant</u>	<u>Local Emergency Planning</u>	<u>Pilot Probation Grant</u>	<u>Certificate of Title Administration</u>	<u>CHIP Program</u>
\$ -	\$ 49,288	\$ -	\$ -	\$ -	\$ 505,283	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
218,251	-	105,400	26,723	263,857	-	214,502
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	725	-	-	2,110	-
<u>218,251</u>	<u>49,288</u>	<u>106,125</u>	<u>26,723</u>	<u>263,857</u>	<u>507,393</u>	<u>214,502</u>
-	53,537	-	-	-	373,430	-
-	-	-	-	-	-	-
357,463	-	-	23,441	236,425	-	-
-	-	108,715	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	12,568	-
-	-	-	-	-	-	202,600
<u>357,463</u>	<u>53,537</u>	<u>108,715</u>	<u>23,441</u>	<u>236,425</u>	<u>385,998</u>	<u>202,600</u>
(139,212)	(4,249)	(2,590)	3,282	27,432	121,395	11,902
-	-	-	-	-	-	-
-	-	-	-	-	(97,000)	-
-	-	-	-	-	(97,000)	-
(139,212)	(4,249)	(2,590)	3,282	27,432	24,395	11,902
305,614	79,167	14,812	23,441	115,618	195,054	48,023
-	-	-	-	-	1,430	-
<u>\$ 166,402</u>	<u>\$ 74,918</u>	<u>\$ 12,222</u>	<u>\$ 26,723</u>	<u>\$ 143,050</u>	<u>\$ 220,879</u>	<u>\$ 59,925</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, 2010*

	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	234,510	-	-	-
Intergovernmental	-	81,454	100,738	18,946
Special Assessments	-	-	-	-
Rent	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>234,510</u>	<u>81,454</u>	<u>100,738</u>	<u>18,946</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	206,430	-	-	-
Public Safety	-	134,752	94,994	26,680
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>206,430</u>	<u>134,752</u>	<u>94,994</u>	<u>26,680</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	28,080	(53,298)	5,744	(7,734)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	27,545	-	8,240
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>27,545</u>	<u>-</u>	<u>8,240</u>
<i>Net Change in Fund Balances</i>	28,080	(25,753)	5,744	506
<i>Fund Balances (Deficit) Beginning of of Year (Restated-See Note 19)</i>	291,725	75,360	29,608	10,160
Increase (Decrease) in Reserve for Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 319,805</u>	<u>\$ 49,607</u>	<u>\$ 35,352</u>	<u>\$ 10,666</u>

<u>Mediation Services</u>	<u>Municipal Court Probation</u>	<u>Department of Justice Special Projects</u>	<u>Employee Benefits Liability</u>	<u>Indigent Fee Assessment</u>	<u>Juvenile Court Special Projects</u>	<u>Juvenile Probation Services</u>
\$ 246,322	\$ 192,932	\$ -	\$ -	\$ 22,402	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	21,672	4,248
-	-	126,977	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>246,322</u>	<u>192,932</u>	<u>126,977</u>	<u>-</u>	<u>22,402</u>	<u>21,672</u>	<u>4,248</u>
-	-	-	-	-	-	-
-	-	-	-	22,188	18,000	-
216,927	307,761	117,148	-	-	-	1,428
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>216,927</u>	<u>307,761</u>	<u>117,148</u>	<u>-</u>	<u>22,188</u>	<u>18,000</u>	<u>1,428</u>
29,395	(114,829)	9,829	-	214	3,672	2,820
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
29,395	(114,829)	9,829	-	214	3,672	2,820
264,341	188,444	(4,099)	550,700	2,570	-	9,199
-	-	-	-	-	-	-
<u>\$ 293,736</u>	<u>\$ 73,615</u>	<u>\$ 5,730</u>	<u>\$ 550,700</u>	<u>\$ 2,784</u>	<u>\$ 3,672</u>	<u>\$ 12,019</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, 2010*

	Law Enforcement Training	US Justice Radio Grant	JAG Byrne Grant	Law Library
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	225,105
Intergovernmental	1,260	69,168	-	-
Special Assessments	-	-	-	-
Rent	-	-	-	-
Other	-	-	-	83,055
<i>Total Revenues</i>	<u>1,260</u>	<u>69,168</u>	<u>-</u>	<u>308,160</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	176,363
Public Safety	1,841	69,168	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>1,841</u>	<u>69,168</u>	<u>-</u>	<u>176,363</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(581)	-	-	131,797
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(581)	-	-	131,797
<i>Fund Balances (Deficit) Beginning of of Year (Restated-See Note 19)</i>	16,947	-	-	(91)
Increase (Decrease) in Reserve for Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 16,366</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,706</u>

<u>Pre-Trail Diversion Program</u>	<u>Deputy Registrar</u>	<u>E 911 System EMA</u>	<u>Sheriff Rotary</u>	<u>EMPG Generator Program</u>	<u>Totals</u>
\$ -	\$ -	\$ 274,127	\$ 331,264	\$ -	\$ 3,582,549
-	320,731	-	-	-	320,886
3,639	-	-	-	-	530,800
-	-	-	-	131,991	3,183,508
-	-	-	-	-	2,335
-	-	-	-	-	14,166
-	1,426	-	-	-	225,691
<u>3,639</u>	<u>322,157</u>	<u>274,127</u>	<u>331,264</u>	<u>131,991</u>	<u>7,859,935</u>
-	284,491	-	-	-	1,950,473
-	-	-	-	-	442,644
-	-	297,986	301,831	131,991	2,541,377
-	-	-	-	-	108,291
-	-	-	-	-	233,247
-	-	-	-	-	1,758,521
-	-	-	-	-	608,095
<u>-</u>	<u>284,491</u>	<u>297,986</u>	<u>301,831</u>	<u>131,991</u>	<u>7,642,648</u>
3,639	37,666	(23,859)	29,433	-	217,287
-	-	-	-	-	35,785
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(97,000)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(61,215)</u>
3,639	37,666	(23,859)	29,433	-	156,072
687	169,912	679,627	47,508	-	5,611,429
-	-	-	-	-	3,125
<u>\$ 4,326</u>	<u>\$ 207,578</u>	<u>\$ 655,768</u>	<u>\$ 76,941</u>	<u>\$ -</u>	<u>\$ 5,770,626</u>

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2010

	County Building Construction	Issue II	Justice Center Communications
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 1,996,572	\$ 11,747	\$ 47,594
Receivables:			
Accounts Receivable	18,695	-	-
Due from Other Governments	3,700	68,594	-
Prepaid Items	630	-	-
<i>Total Assets</i>	<u>\$ 2,019,597</u>	<u>\$ 80,341</u>	<u>\$ 47,594</u>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ -	\$ 359
Contracts Payable	78,600	-	-
Due to Other Funds	-	11,747	-
Due to Other Governments	-	-	-
Deferred Revenue	-	68,594	-
<i>Total Liabilities</i>	<u>78,600</u>	<u>80,341</u>	<u>359</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	187,336	20,473	7,623
Reserved for Prepaid Items	630	-	-
Unreserved, Undesignated (Deficit) Reported In:			
Capital Projects Funds	1,753,031	(20,473)	39,612
<i>Total Fund Balances (Deficit)</i>	<u>1,940,997</u>	<u>-</u>	<u>47,235</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 2,019,597</u>	<u>\$ 80,341</u>	<u>\$ 47,594</u>

Federal Bridge Project	Airport Improvement	County Line Trail	Totals
\$ -	\$ 35,763	\$ -	\$ 2,091,676
-	-	-	18,695
9,115	-	-	81,409
-	-	-	630
<u>\$ 9,115</u>	<u>\$ 35,763</u>	<u>\$ -</u>	<u>\$ 2,192,410</u>
\$ -	\$ -	\$ -	\$ 359
-	174,623	-	253,223
-	-	-	11,747
-	-	42,666	42,666
9,115	-	-	77,709
<u>9,115</u>	<u>174,623</u>	<u>42,666</u>	<u>385,704</u>
9,115	540,639	454,631	1,219,817
-	-	-	630
(9,115)	(679,499)	(497,297)	586,259
-	(138,860)	(42,666)	1,806,706
<u>\$ 9,115</u>	<u>\$ 35,763</u>	<u>\$ -</u>	<u>\$ 2,192,410</u>

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2010

	County Building Construction	Issue II	Justice Center Communications
<b>Revenues</b>			
Charges for Services	\$ 15,767	\$ -	\$ 24,092
Intergovernmental	121,108	328,853	-
Rent	16,240	-	-
Other	279,086	-	-
<i>Total Revenues</i>	<u>432,201</u>	<u>328,853</u>	<u>24,092</u>
<b>Expenditures</b>			
Current:			
Capital Outlay	260,163	352,173	20,598
<i>Total Expenditures</i>	<u>260,163</u>	<u>352,173</u>	<u>20,598</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	172,038	(23,320)	3,494
<b>Other Financing Sources</b>			
Transfers In	420,000	-	-
<i>Total Other Financing Sources</i>	<u>420,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	592,038	(23,320)	3,494
<i>Fund Balances Beginning of Year</i>	1,348,959	23,320	43,741
<i>Fund Balances End of Year (Deficit)</i>	<u>\$ 1,940,997</u>	<u>\$ -</u>	<u>\$ 47,235</u>

Federal Bridge Project	Airport Improvement	County Line Trail	Totals
\$ -	\$ -	\$ -	\$ 39,859
311,268	45,859	1,543,083	2,350,171
-	-	-	16,240
-	-	-	279,086
<u>311,268</u>	<u>45,859</u>	<u>1,543,083</u>	<u>2,685,356</u>
<u>311,268</u>	<u>185,390</u>	<u>1,585,749</u>	<u>2,715,341</u>
<u>311,268</u>	<u>185,390</u>	<u>1,585,749</u>	<u>2,715,341</u>
-	(139,531)	(42,666)	(29,985)
-	-	-	420,000
-	-	-	420,000
-	(139,531)	(42,666)	390,015
-	671	-	1,416,691
<u>\$ -</u>	<u>\$ (138,860)</u>	<u>\$ (42,666)</u>	<u>\$ 1,806,706</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,743,000	\$ 3,804,253	\$ 61,253
Permissive Sales Taxes	8,000,000	8,041,864	41,864
Charges for Services	3,560,911	3,665,162	104,251
Licenses and Permits	85,500	90,696	5,196
Fines and Forfeitures	330,000	336,975	6,975
Intergovernmental	3,345,500	3,571,405	225,905
Interest	750,000	842,429	92,429
Rent	125,000	129,676	4,676
Other	869,302	1,063,649	194,347
<i>Total Revenues</i>	<u>20,809,213</u>	<u>21,546,109</u>	<u>736,896</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	604,418	540,792	63,626
Materials and Supplies	547	46	501
Other	214,555	205,309	9,246
Total Commissioners Office	<u>819,520</u>	<u>746,147</u>	<u>73,373</u>
Microfilm			
Personal Services	208,287	207,634	653
Materials and Supplies	66,097	58,805	7,292
Contractual Services	8,407	8,057	350
Total Microfilm	<u>282,791</u>	<u>274,496</u>	<u>8,295</u>
Auditor's Office			
Personal Services	501,185	486,170	15,015
Materials and Supplies	3,686	3,686	-
Contractual Services	34,500	34,500	-
Other	80,299	80,251	48
Total Auditor's Office	<u>619,670</u>	<u>604,607</u>	<u>15,063</u>
Treasurer			
Personal Services	163,088	162,655	433
Materials and Supplies	12,800	12,692	108
Contractual Services	21,078	21,078	-
Other	39,234	38,990	244
Total Treasurer	<u>236,200</u>	<u>235,415</u>	<u>785</u>
Prosecutor			
Personal Services	777,661	773,589	4,072
Materials and Supplies	483	-	483
Contractual Services	40,800	40,800	-
Other	60,631	60,252	379
Total Prosecutor	<u>879,575</u>	<u>874,641</u>	<u>4,934</u>
Data Processing			
Personal Services	30,251	28,129	2,122
Materials and Supplies	2,530	2,530	-
Contractual Services	24,118	24,081	37
Other	1,200	1,200	-
Total Data Processing	<u>58,099</u>	<u>55,940</u>	<u>2,159</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning Commission			
Personal Services	200,158	185,074	15,084
Materials and Supplies	200	100	100
Contractual Services	1,931	1,931	-
Other	101,009	100,980	29
Total Planning Commission	<u>303,298</u>	<u>288,085</u>	<u>15,213</u>
Board of Elections			
Personal Services	400,986	399,722	1,264
Materials and Supplies	17,659	17,563	96
Contractual Services	43,950	42,771	1,179
Other	9,392	9,252	140
Total Board of Elections	<u>471,987</u>	<u>469,308</u>	<u>2,679</u>
Recorder			
Personal Services	195,477	195,386	91
Other	4,486	4,486	-
Total Recorder	<u>199,963</u>	<u>199,872</u>	<u>91</u>
Maintenance and Operations			
Personal Services	249,933	245,301	4,632
Materials and Supplies	95,656	74,356	21,300
Contractual Services	864,940	817,000	47,940
Other	157,356	135,959	21,397
Total Maintenance and Operations	<u>1,367,885</u>	<u>1,272,616</u>	<u>95,269</u>
Board of Revision			
Other	600	600	-
Total Board of Revision	<u>600</u>	<u>600</u>	<u>-</u>
Building and Grounds			
Capital Outlay	34,397	17,944	16,453
Total Building and Grounds	<u>34,397</u>	<u>17,944</u>	<u>16,453</u>
Real Estate Property Taxes			
Other	7,480	7,477	3
Total Real Estate Property Taxes	<u>7,480</u>	<u>7,477</u>	<u>3</u>
Insurance and Pensions			
Personal Services	64	-	64
Contractual Services	584,017	520,838	63,179
Other	2,206	1,906	300
Total Insurance and Pensions	<u>586,287</u>	<u>522,744</u>	<u>63,543</u>
Professional Services			
Contractual Services	112,569	110,000	2,569
Total Professional Services	<u>112,569</u>	<u>110,000</u>	<u>2,569</u>
Unclaimed Monies			
Other	130,457	12,385	118,072
Total Unclaimed Monies	<u>130,457</u>	<u>12,385</u>	<u>118,072</u>
Mt. Eaton Landfill Trust			
Other	400,000	-	400,000
Total Mt. Eaton Landfill Trust	<u>400,000</u>	<u>-</u>	<u>400,000</u>
Miscellaneous			
Contractual Services	145,692	132,303	13,389
Other	83,801	62,344	21,457
Total Miscellaneous	<u>229,493</u>	<u>194,647</u>	<u>34,846</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Total General Government- Legislative and Executive	6,740,271	5,886,924	853,347
General Government:			
Judicial			
Common Pleas Court			
Personal Services	523,164	521,379	1,785
Materials and Supplies	604	600	4
Contractual Services	87,330	86,821	509
Other	8,309	8,073	236
Total Common Pleas Court	619,407	616,873	2,534
Juvenile Court			
Personal Services	604,591	604,033	558
Materials and Supplies	2,240	2,240	-
Contractual Services	13,659	10,719	2,940
Capital Outlay	28	-	28
Other	18,880	18,866	14
Total Juvenile Court	639,398	635,858	3,540
Probate Court			
Personal Services	175,881	172,998	2,883
Materials and Supplies	2,688	2,688	-
Contractual Services	555	300	255
Other	6,533	6,533	-
Total Probate Court	185,657	182,519	3,138
Clerk of Courts			
Personal Services	944,998	944,054	944
Materials and Supplies	13,172	13,085	87
Contractual Services	1,671	1,185	486
Other	2,936	2,185	751
Total Clerk of Courts	962,777	960,509	2,268
Municipal Court			
Personal Services	941,919	932,010	9,909
Materials and Supplies	954	800	154
Contractual Services	20,665	7,084	13,581
Other	50,546	45,864	4,682
Total Municipal Court	1,014,084	985,758	28,326
Public Defender			
Personal Services	458,093	452,549	5,544
Materials and Supplies	433	411	22
Contractual Services	7,825	7,325	500
Other	5,486	5,087	399
Total Public Defender	471,837	465,372	6,465
District Court of Appeals			
Contractual Services	34,808	34,808	-
Total District Court of Appeals	34,808	34,808	-
Jury Commission			
Personal Services	10,744	10,713	31
Materials and Supplies	1,406	1,287	119
Total Jury Commission	12,150	12,000	150
Adult Probation			
Personal Services	184,623	184,450	173
Total Adult Probation	184,623	184,450	173

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation			
Personal Services	544,372	530,192	14,180
Contractual Services	132,432	69,221	63,211
Other	23,918	23,819	99
Total Juvenile Probation	<u>700,722</u>	<u>623,232</u>	<u>77,490</u>
Total General Government-Judicial	<u>4,825,463</u>	<u>4,701,379</u>	<u>124,084</u>
Total General Government	<u>11,565,734</u>	<u>10,588,303</u>	<u>977,431</u>
Public Safety:			
Justice Center			
Personal Services	825,766	822,368	3,398
Materials and Supplies	13,975	11,752	2,223
Contractual Services	473,758	472,729	1,029
Capital Outlay	3,000	2,660	340
Other	765	743	22
Total Justice Center	<u>1,317,264</u>	<u>1,310,252</u>	<u>7,012</u>
Coroner			
Personal Services	124,371	123,248	1,123
Materials and Supplies	697	626	71
Contractual Services	19,509	18,398	1,111
Other	6,257	5,490	767
Total Coroner	<u>150,834</u>	<u>147,762</u>	<u>3,072</u>
Home Arrest			
Personal Services	116,727	115,228	1,499
Contractual Services	39,014	35,841	3,173
Total Home Arrest	<u>155,741</u>	<u>151,069</u>	<u>4,672</u>
Sheriff			
Personal Services	4,507,448	4,487,954	19,494
Materials and Supplies	85,337	85,301	36
Contractual Services	334,724	334,284	440
Other	177,260	176,370	890
Total Sheriff	<u>5,104,769</u>	<u>5,083,909</u>	<u>20,860</u>
Building Regulations Department			
Personal Services	322,655	309,161	13,494
Materials and Supplies	31	31	-
Other	19,907	19,766	141
Total Building Regulations Department	<u>342,593</u>	<u>328,958</u>	<u>13,635</u>
Disaster Services			
Personal Services	133,220	131,070	2,150
Materials and Supplies	150	150	-
Contractual Services	6,982	6,982	-
Other	2,980	2,829	151
Total Disaster Services	<u>143,332</u>	<u>141,031</u>	<u>2,301</u>
Detention Home			
Contractual Services	1,128,816	1,128,816	-
Total Detention Home	<u>1,128,816</u>	<u>1,128,816</u>	<u>-</u>
Total Public Safety	<u>8,343,349</u>	<u>8,291,797</u>	<u>51,552</u>
Public Works:			
Engineer			
Personal Services	138,089	136,880	1,209
Materials and Supplies	3,754	2,250	1,504
Contractual Services	500	500	-
Total Engineer	<u>142,343</u>	<u>139,630</u>	<u>2,713</u>
Total Public Works	<u>142,343</u>	<u>139,630</u>	<u>2,713</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Health:</b>			
Commissioners			
Personal Services	74,230	74,228	2
Total Commissioners	<u>74,230</u>	<u>74,228</u>	<u>2</u>
<b>TB Hospital</b>			
Contractual Services	2,398	2,398	-
Total TB Hospital	<u>2,398</u>	<u>2,398</u>	<u>-</u>
<b>Vital Statistics</b>			
Contractual Services	2,064	2,064	-
Total Vital Statistics	<u>2,064</u>	<u>2,064</u>	<u>-</u>
<b>Other Health</b>			
Personal Services	214,886	214,886	-
Total Other Health	<u>214,886</u>	<u>214,886</u>	<u>-</u>
Total Health	<u>293,578</u>	<u>293,576</u>	<u>2</u>
<b>Human Services:</b>			
<b>Soldiers Relief</b>			
Personal Services	97,976	90,325	7,651
Materials and Supplies	4,273	3,766	507
Contractual Services	2,867	2,627	240
Capital Outlay	1,091	949	142
Other	513,239	452,438	60,801
Total Soldiers Relief	<u>619,446</u>	<u>550,105</u>	<u>69,341</u>
<b>Veterans Services</b>			
Personal Services	229,360	215,227	14,133
Other	52,700	52,407	293
Total Veterans Services	<u>282,060</u>	<u>267,634</u>	<u>14,426</u>
<b>Other Charity</b>			
Other	395	100	295
Total Other Charity	<u>395</u>	<u>100</u>	<u>295</u>
Total Human Services	<u>901,901</u>	<u>817,839</u>	<u>84,062</u>
<b>Conservation and Recreation:</b>			
<b>Airport</b>			
Capital Outlay	18,000	18,000	-
Total Airport	<u>18,000</u>	<u>18,000</u>	<u>-</u>
<b>Agriculture</b>			
Contractual Services	520,710	520,710	-
Other	4,500	4,500	-
Total Agriculture	<u>525,210</u>	<u>525,210</u>	<u>-</u>
Total Conservation and Recreation	<u>543,210</u>	<u>543,210</u>	<u>-</u>
<b>Total Expenditures</b>	<u>21,790,115</u>	<u>20,674,355</u>	<u>1,115,760</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(980,902)</u>	<u>871,754</u>	<u>1,852,656</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	-	56	56
Transfers In	97,000	97,000	-
Transfers Out	(1,361,985)	(1,361,985)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,264,985)</u>	<u>(1,264,929)</u>	<u>56</u>
<i>Net Change in Fund Balance</i>	(2,245,887)	(393,175)	1,852,712
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 19)</i>	3,703,929	3,703,929	-
Prior Year Encumbrances Appropriated	541,951	541,951	-
<i>Fund Balance (Deficit) End of Year*</i>	<u>\$ 1,999,993</u>	<u>\$ 3,852,705</u>	<u>\$ 1,852,712</u>

\* See Notes 2.G. and 17.

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Taxes	\$ 1,150,000	\$ 1,224,936	\$ 74,936
Charges for Services	10,000	17,014	7,014
Fines and Forfeitures	160,000	69,729	(90,271)
Intergovernmental	5,635,000	5,935,624	300,624
Contributions and Donations	-	29,293	29,293
Other	45,500	64,113	18,613
<i>Total Revenues</i>	<u>7,000,500</u>	<u>7,340,709</u>	<u>340,209</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	3,021,194	2,873,886	147,308
Materials and Supplies	2,326,860	2,233,003	93,857
Contractual Services	1,929,099	1,672,288	256,811
Capital Outlay	601,090	580,243	20,847
Other	591,935	557,931	34,004
<i>Total Expenditures</i>	<u>8,470,178</u>	<u>7,917,351</u>	<u>552,827</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,469,678)	(576,642)	893,036
<b>Other Financing Uses</b>			
Transfers Out	(288,787)	(285,515)	3,272
<i>Net Change in Fund Balance</i>	(1,758,465)	(862,157)	896,308
<i>Fund Balance (Deficit) Beginning of Year</i>	864,567	864,567	-
Prior Year Encumbrances Appropriated	893,898	893,898	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 896,308</u>	<u>\$ 896,308</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 5,500,000	\$ 5,663,789	\$ 163,789
Charges for Services	112,416	74,363	(38,053)
Intergovernmental	6,600,136	6,875,503	275,367
Interest	100	163	63
Other	36,237	135,341	99,104
<i>Total Revenues</i>	<u>12,248,889</u>	<u>12,749,159</u>	<u>500,270</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	9,023,837	8,263,216	760,621
Materials and Supplies	373,258	353,783	19,475
Contractual Services	2,951,865	2,764,566	187,299
Capital Outlay	531,274	293,428	237,846
Other	2,053,037	1,022,791	1,030,246
<i>Total Expenditures</i>	<u>14,933,271</u>	<u>12,697,784</u>	<u>2,235,487</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,684,382)	51,375	2,735,757
<b>Other Financing Sources</b>			
Transfers Out	(17,580)	-	17,580
<i>Net Change in Fund Balance</i>	(2,701,962)	51,375	2,753,337
<i>Fund Balance (Deficit) Beginning of Year</i>	6,766,715	6,766,715	-
Prior Year Encumbrances Appropriated	341,147	341,147	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,405,900</u>	<u>\$ 7,159,237</u>	<u>\$ 2,753,337</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 6,019,888	\$ 6,019,888	\$ -
Other	442,211	464,972	22,761
<i>Total Revenues</i>	<u>6,462,099</u>	<u>6,484,860</u>	<u>22,761</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,164,764	3,137,541	27,223
Materials and Supplies	124,654	124,633	21
Contractual Services	5,698,407	5,607,678	90,729
Capital Outlay	115,564	115,057	507
Other	391,661	371,055	20,606
<i>Total Expenditures</i>	<u>9,495,050</u>	<u>9,355,964</u>	<u>139,086</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(3,032,951)	(2,871,104)	161,847
<b>Other Financing Sources</b>			
Transfers In	297,030	275,162	(21,868)
<i>Net Change in Fund Balance</i>	(2,735,921)	(2,595,942)	139,979
<i>Fund Balance (Deficit) Beginning of Year</i>	1,399,424	1,399,424	-
Prior Year Encumbrances Appropriated	1,336,497	1,336,497	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 139,979</u>	<u>\$ 139,979</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 1,142,000	\$ 1,250,274	\$ 108,274
Charges for Services	2,715,000	2,970,681	255,681
Intergovernmental	140,000	354,890	214,890
Other	108,000	132,884	24,884
<i>Total Revenues</i>	<u>4,105,000</u>	<u>4,708,729</u>	<u>603,729</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,401,788	3,303,603	98,185
Materials and Supplies	511,212	480,216	30,996
Contractual Services	749,137	646,426	102,711
Capital Outlay	53,189	52,508	681
Other	90,711	27,174	63,537
<i>Total Expenditures</i>	<u>4,806,037</u>	<u>4,509,927</u>	<u>296,110</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(701,037)	198,802	899,839
<b>Other Financing Uses</b>			
Transfers Out	(284,864)	-	284,864
<i>Net Change in Fund Balance</i>	(985,901)	198,802	1,184,703
<i>Fund Balance (Deficit) Beginning of Year</i>	3,295,648	3,295,648	-
Prior Year Encumbrances Appropriated	190,255	190,255	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,500,002</u>	<u>\$ 3,684,705</u>	<u>\$ 1,184,703</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,325,000	\$ 3,357,088	\$ 32,088
Charges for Services	640,000	731,965	91,965
Intergovernmental	2,739,449	3,294,623	555,174
Interest	-	27	27
Other	10,031	29,427	19,396
<i>Total Revenues</i>	<u>6,714,480</u>	<u>7,413,130</u>	<u>698,650</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,748,105	3,686,602	61,503
Materials and Supplies	56,820	55,633	1,187
Contractual Services	3,681,943	3,210,835	471,108
Capital Outlay	39,674	39,003	671
Other	363,977	60,899	303,078
<i>Total Expenditures</i>	<u>7,890,519</u>	<u>7,052,972</u>	<u>837,547</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,176,039)	360,158	1,536,197
<b>Other Financing Sources</b>			
Transfers Out	(168,783)	-	168,783
<i>Net Change in Fund Balance</i>	(1,344,822)	360,158	1,704,980
<i>Fund Balance (Deficit) Beginning of Year</i>	5,788,363	5,788,363	-
Prior Year Encumbrances Appropriated	546,967	546,967	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,990,508</u>	<u>\$ 6,695,488</u>	<u>\$ 1,704,980</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 152,690	\$ 151,290	\$ (1,400)
Other	3,000	4,400	1,400
<i>Total Revenues</i>	<u>155,690</u>	<u>155,690</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	160,725	117,215	43,510
Materials and Supplies	36,024	11,452	24,572
Contractual Services	15,100	4,000	11,100
Capital Outlay	5,000	2,000	3,000
Other	136,648	78,043	58,605
<i>Total Expenditures</i>	<u>353,497</u>	<u>212,710</u>	<u>140,787</u>
<i>Net Change in Fund Balance</i>	(197,807)	(57,020)	140,787
<i>Fund Balance (Deficit) Beginning of Year</i>	150,665	150,665	-
Prior Year Encumbrances Appropriated	47,142	47,142	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 140,787</u>	<u>\$ 140,787</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,000,000	\$ 1,171,819	\$ 171,819
Licenses and Permits	200	155	(45)
Other	-	89,798	89,798
<i>Total Revenues</i>	<u>1,000,200</u>	<u>1,261,772</u>	<u>261,572</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	717,336	713,789	3,547
Materials and Supplies	13,664	12,273	1,391
Contractual Services	744,614	624,057	120,557
Other	49,068	14,340	34,728
<i>Total Expenditures</i>	<u>1,524,682</u>	<u>1,364,459</u>	<u>160,223</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(524,482)	(102,687)	421,795
<b>Other Financing Uses</b>			
Transfers Out	(154,717)	-	154,717
<i>Net Change in Fund Balance</i>	(679,199)	(102,687)	576,512
<i>Fund Balance (Deficit) Beginning of Year</i>	569,854	569,854	-
Prior Year Encumbrances Appropriated	109,345	109,345	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 576,512</u>	<u>\$ 576,512</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 13,000	\$ 14,330	\$ 1,330
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	88,719	19,586	69,133
<i>Net Change in Fund Balance</i>	(75,719)	(5,256)	70,463
<i>Fund Balance (Deficit) Beginning of Year</i>	72,939	72,939	-
Prior Year Encumbrances Appropriated	2,780	2,780	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 70,463</u>	<u>\$ 70,463</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, 2010*

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Subsidy Grant*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 165,581	\$ 165,581	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	312,483	273,075	39,408
Other	5,492	5,372	120
<i>Total Expenditures</i>	<u>317,975</u>	<u>278,447</u>	<u>39,528</u>
<i>Net Change in Fund Balance</i>	(152,394)	(112,866)	39,528
<i>Fund Balance (Deficit) Beginning of Year</i>	40,159	40,159	-
Prior Year Encumbrances Appropriated	<u>112,235</u>	<u>112,235</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 39,528</u>	<u>\$ 39,528</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 179,306	\$ 226,157	\$ 46,851
Fines and Forfeitures	200	1,060	860
Other	14,800	7,636	(7,164)
<i>Total Revenues</i>	<u>194,306</u>	<u>234,853</u>	<u>40,547</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	129,520	77,980	51,540
Materials and Supplies	31,278	10,624	20,654
Contractual Services	114,070	112,300	1,770
Capital Outlay	10,000	-	10,000
Other	89,148	40,304	48,844
<i>Total Expenditures</i>	<u>374,016</u>	<u>241,208</u>	<u>132,808</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(179,710)	(6,355)	173,355
<b>Other Financing Uses</b>			
Transfers Out	(57,109)	-	57,109
<i>Net Change in Fund Balance</i>	(236,819)	(6,355)	230,464
<i>Fund Balance (Deficit) Beginning of Year</i>	390,430	390,430	-
Prior Year Encumbrances Appropriated	10,695	10,695	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 164,306</u>	<u>\$ 394,770</u>	<u>\$ 230,464</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 868	\$ 868	\$ -
Intergovernmental	17,160	17,160	-
Other	22,931	22,931	-
<i>Total Revenues</i>	<u>40,959</u>	<u>40,959</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	11,770	10,405	1,365
Contractual Services	67,018	38,257	28,761
<i>Total Expenditures</i>	<u>78,788</u>	<u>48,662</u>	<u>30,126</u>
<i>Net Change in Fund Balance</i>	(37,829)	(7,703)	30,126
<i>Fund Balance (Deficit) Beginning of Year</i>	(12,763)	(12,763)	-
Prior Year Encumbrances Appropriated	50,592	50,592	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,126</u>	<u>\$ 30,126</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bureau of Support*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 280,000	\$ 327,536	\$ 47,536
Intergovernmental	1,155,947	1,110,153	(45,794)
Other	2,000	258	(1,742)
<i>Total Revenues</i>	<u>1,437,947</u>	<u>1,437,947</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	1,377,223	1,361,895	15,328
Materials and Supplies	60,214	53,876	6,338
Contractual Services	470,545	416,690	53,855
Capital Outlay	53,336	35,054	18,282
Other	99,074	80,478	18,596
<i>Total Expenditures</i>	<u>2,060,392</u>	<u>1,947,993</u>	<u>112,399</u>
<i>Net Change in Fund Balance</i>	(622,445)	(510,046)	112,399
<i>Fund Balance (Deficit) Beginning of Year</i>	579,537	579,537	-
Prior Year Encumbrances Appropriated	42,908	42,908	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 112,399</u>	<u>\$ 112,399</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 583,248	\$ 468,339	\$ (114,909)
Interest	60	110	50
Other	50,037	51,578	1,541
<i>Total Revenues</i>	<u>633,345</u>	<u>520,027</u>	<u>(113,318)</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	655,845	529,950	125,895
Other	66,956	46,741	20,215
<i>Total Expenditures</i>	<u>722,801</u>	<u>576,691</u>	<u>146,110</u>
<i>Net Change in Fund Balance</i>	(89,456)	(56,664)	32,792
<i>Fund Balance (Deficit) Beginning of Year</i>	(88,103)	(88,103)	-
Prior Year Encumbrances Appropriated	177,559	177,559	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 32,792</u>	<u>\$ 32,792</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$ -	\$ 2,335	\$ 2,335
<b>Expenditures</b>			
Current:			
Capital Outlay			
Contractual Services	28,586	-	28,586
Capital Outlay	2,243	-	2,243
<i>Total Expenditures</i>	<u>30,829</u>	<u>-</u>	<u>30,829</u>
<i>Net Change in Fund Balance</i>	(30,829)	2,335	33,164
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>30,829</u>	<u>30,829</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 33,164</u>	<u>\$ 33,164</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 1,846	\$ 1,866	\$ 20
Intergovernmental	22,600	22,600	-
<i>Total Revenues</i>	<u>24,446</u>	<u>24,466</u>	<u>20</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	35,562	19,749	15,813
Materials and Supplies	2,034	1,200	834
Other	22,070	4,792	17,278
<i>Total Expenditures</i>	<u>59,666</u>	<u>25,741</u>	<u>33,925</u>
<i>Net Change in Fund Balance</i>	(35,220)	(1,275)	33,945
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>35,220</u>	<u>35,220</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 33,945</u>	<u>\$ 33,945</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 308	\$ 308	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Other	5,513	-	5,513
<i>Net Change in Fund Balance</i>	(5,205)	308	5,513
<i>Fund Balance (Deficit) Beginning of Year</i>	5,205	5,205	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 5,513	\$ 5,513

**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, 2010*

	Final Budget	Actual	Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 100	\$ 100
Fines and Forfeitures	29,000	38,009	9,009
<i>Total Revenues</i>	<u>29,000</u>	<u>38,109</u>	<u>9,109</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	70,818	35,261	35,557
<i>Net Change in Fund Balance</i>	(41,818)	2,848	44,666
<i>Fund Balance (Deficit) Beginning of Year</i>	41,818	41,818	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 44,666</u>	<u>\$ 44,666</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Litter Control*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Public Works			
Other	-	-	-
<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*  
*Probation Services*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 44,000	\$ 45,230	\$ 1,230
Fines and Forfeitures	1,000	492	(508)
<i>Total Revenues</i>	<u>45,000</u>	<u>45,722</u>	<u>722</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	<u>135,581</u>	<u>28,321</u>	<u>107,260</u>
<i>Net Change in Fund Balance</i>	(90,581)	17,401	107,982
<i>Fund Balance (Deficit) Beginning of Year</i>	82,380	82,380	-
Prior Year Encumbrances Appropriated	<u>8,201</u>	<u>8,201</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 107,982</u>	<u>\$ 107,982</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 166,145	\$ 166,145	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	4,409	4,392	17
Contractual Services	462,373	374,342	88,031
Capital Outlay	33,800	33,500	300
Other	3,000	3,000	-
<i>Total Expenditures</i>	<u>503,582</u>	<u>415,234</u>	<u>88,348</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(337,437)	(249,089)	88,348
<b>Other Financing Uses</b>			
Transfers Out	(7)	-	7
<i>Net Change in Fund Balance</i>	(337,444)	(249,089)	88,355
<i>Fund Balance (Deficit) Beginning of Year</i>	298,250	298,250	-
Prior Year Encumbrances Appropriated	39,194	39,194	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 88,355</u>	<u>\$ 88,355</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 46,520	\$ 48,992	\$ 2,472
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Contractual Services	134,029	73,638	60,391
<i>Net Change in Fund Balance</i>	(87,509)	(24,646)	62,863
<i>Fund Balance (Deficit) Beginning of Year</i>	67,711	67,711	-
Prior Year Encumbrances Appropriated	19,798	19,798	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 62,863</u>	<u>\$ 62,863</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 104,400	\$ 104,400	\$ -
Other	600	725	125
<i>Total Revenues</i>	<u>105,000</u>	<u>105,125</u>	<u>125</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	99,592	98,546	1,046
Materials and Supplies	1,400	1,150	250
Contractual Services	1,891	1,889	2
Capital Outlay	4,470	2,250	2,220
Other	20,278	11,620	8,658
<i>Total Expenditures</i>	<u>127,631</u>	<u>115,455</u>	<u>12,176</u>
<i>Net Change in Fund Balance</i>	(22,631)	(10,330)	12,301
<i>Fund Balance (Deficit) Beginning of Year</i>	18,999	18,999	-
Prior Year Encumbrances Appropriated	3,632	3,632	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 12,301</u>	<u>\$ 12,301</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 23,609	\$ 26,723	\$ 3,114
<b>Expenditures</b>			
Current:			
Public Safety			
Other	47,050	23,441	23,609
<i>Net Change in Fund Balance</i>	(23,441)	3,282	26,723
<i>Fund Balance (Deficit) Beginning of Year</i>	23,441	23,441	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 26,723	\$ 26,723

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 399,624	\$ 272,162	\$ (127,462)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	340,402	198,570	141,832
Materials and Supplies	6,442	4,427	2,015
Contractual Services	47,043	35,995	11,048
Capital Outlay	36,166	29,666	6,500
Other	39,310	3,707	35,603
<i>Total Expenditures</i>	<u>469,363</u>	<u>272,365</u>	<u>196,998</u>
<i>Net Change in Fund Balance</i>	(69,739)	(203)	69,536
<i>Fund Balance (Deficit) Beginning of Year</i>	51,530	51,530	-
Prior Year Encumbrances Appropriated	18,209	18,209	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 69,536</u>	<u>\$ 69,536</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 480,000	\$ 504,463	\$ 24,463
Other	-	2,110	2,110
<i>Total Revenues</i>	<u>480,000</u>	<u>506,573</u>	<u>26,573</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	324,880	299,110	25,770
Materials and Supplies	16,591	10,309	6,282
Contractual Services	8,782	2,124	6,658
Capital Outlay	5,873	-	5,873
Other	188,234	69,173	119,061
<i>Total Expenditures</i>	<u>544,360</u>	<u>380,716</u>	<u>163,644</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(64,360)	125,857	190,217
<b>Other Financing Uses</b>			
Transfers Out	(97,000)	(97,000)	-
<i>Net Change in Fund Balance</i>	(161,360)	28,857	190,217
<i>Fund Balance (Deficit) Beginning of Year</i>	155,767	155,767	-
Prior Year Encumbrances Appropriated	5,593	5,593	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 190,217</u>	<u>\$ 190,217</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CHIP Program*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 501,000	\$ 245,174	\$ (255,826)
<b>Expenditures</b>			
Current:			
Urban Redevelopment and Housing			
Contractual Services	51,950	20,588	31,362
Capital Outlay	486,483	228,905	257,578
<i>Total Expenditures</i>	<u>538,433</u>	<u>249,493</u>	<u>288,940</u>
<i>Net Change in Fund Balance</i>	(37,433)	(4,319)	33,114
<i>Fund Balance (Deficit) Beginning of Year</i>	(39,822)	(39,822)	-
Prior Year Encumbrances Appropriated	<u>77,255</u>	<u>77,255</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 33,114</u>	<u>\$ 33,114</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 204,000	\$ 231,729	\$ 27,729
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	57,966	57,049	917
Contractual Services	55,875	47,591	8,284
Other	211,474	116,513	94,961
Total Expenditures	<u>325,315</u>	<u>221,153</u>	<u>104,162</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(121,315)	10,576	131,891
<b>Other Financing Sources (Uses)</b>			
Transfers Out	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>
Net Change in Fund Balance	(221,315)	10,576	231,891
Fund Balance (Deficit) Beginning of Year	274,948	274,948	-
Prior Year Encumbrances Appropriated	<u>8,087</u>	<u>8,087</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ 61,720</u>	<u>\$ 293,611</u>	<u>\$ 231,891</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 179,399	\$ 91,849	\$ (87,550)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	233,123	130,155	102,968
Materials and Supplies	2,156	956	1,200
Other	14,677	7,270	7,407
<i>Total Expenditures</i>	<u>249,956</u>	<u>138,381</u>	<u>111,575</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(70,557)	(46,532)	24,025
<b>Other Financing Sources</b>			
Advances Out	(14,000)		14,000
Transfers In	27,545	27,545	-
<i>Total Other Financing Sources (Uses)</i>	<u>13,545</u>	<u>27,545</u>	<u>14,000</u>
<i>Net Change in Fund Balance</i>	(57,012)	(18,987)	38,025
<i>Fund Balance (Deficit) Beginning of Year</i>	52,271	52,271	-
Prior Year Encumbrances Appropriated	4,741	4,741	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 38,025</u>	<u>\$ 38,025</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 149,107	\$ 97,738	\$ (51,369)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	138,512	95,123	43,389
Contractual Services	7,000	4,000	3,000
Other	17,353	4,485	12,868
<i>Total Expenditures</i>	<u>162,865</u>	<u>103,608</u>	<u>59,257</u>
<i>Net Change in Fund Balance</i>	(13,758)	(5,870)	7,888
<i>Fund Balance (Deficit) Beginning of Year</i>	12,868	12,868	-
Prior Year Encumbrances Appropriated	890	890	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 7,888</u>	<u>\$ 7,888</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 34,544	\$ 17,386	\$ (17,158)
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	48,823	48,823	-
Other	1,220	50	1,170
<i>Total Expenditures</i>	<u>50,043</u>	<u>48,873</u>	<u>1,170</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(15,499)	(31,487)	(15,988)
<b>Other Financing Sources</b>			
Transfers In	6,240	8,240	2,000
<i>Net Change in Fund Balance</i>	(9,259)	(23,247)	(13,988)
<i>Fund Balance (Deficit) Beginning of Year</i>	(12,933)	(12,933)	-
Prior Year Encumbrances Appropriated	22,192	22,192	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (13,988)</u>	<u>\$ (13,988)</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 240,000	\$ 248,208	\$ 8,208
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	236,000	114,377	121,623
Contractual Services	256,534	109,013	147,521
<i>Total Expenditures</i>	<u>492,534</u>	<u>223,390</u>	<u>269,144</u>
<i>Net Change in Fund Balance</i>	(252,534)	24,818	277,352
<i>Fund Balance (Deficit) Beginning of Year</i>	193,023	193,023	-
Prior Year Encumbrances Appropriated	59,511	59,511	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 277,352</u>	<u>\$ 277,352</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 160,000	\$ 194,852	\$ 34,852
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	204,682	201,642	3,040
Other	147,355	117,838	29,517
<i>Total Expenditures</i>	<u>352,037</u>	<u>319,480</u>	<u>32,557</u>
<i>Net Change in Fund Balance</i>	(192,037)	(124,628)	67,409
<i>Fund Balance (Deficit) Beginning of Year</i>	185,382	185,382	-
Prior Year Encumbrances Appropriated	6,655	6,655	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 67,409</u>	<u>\$ 67,409</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Department of Justice Special Projects  
For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 232,378	\$ 146,529	\$ (85,849)
<b>Expenditures</b>			
Current:			
Public Safety			
Capital Outlay	176,099	155,352	20,747
Other	56,285	53,254	3,031
<i>Total Expenditures</i>	<u>232,384</u>	<u>208,606</u>	<u>23,778</u>
<i>Net Change in Fund Balance</i>	(6)	(62,077)	(62,071)
<i>Fund Balance (Deficit) Beginning of Year</i>	(21,222)	(21,222)	-
Prior Year Encumbrances Appropriated	21,228	21,228	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (62,071)</u>	<u>\$ (62,071)</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Other:			
Personal Services	705,713	155,013	550,700
<i>Net Change in Fund Balance</i>	(705,713)	(155,013)	550,700
<i>Fund Balance (Deficit) Beginning of Year</i>	705,713	705,713	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 550,700	\$ 550,700

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 22,530	\$ 22,530	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	5,076	4,437	639
Other	18,385	17,751	634
<i>Total Expenditures</i>	<u>23,461</u>	<u>22,188</u>	<u>1,273</u>
<i>Net Change in Fund Balance</i>	(931)	342	1,273
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>931</u>	<u>931</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 1,273</u></u>	<u><u>\$ 1,273</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Court Special Projects  
For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 18,000	\$ 21,672	\$ 3,672
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Capital Outlay	18,000	18,000	-
<i>Net Change in Fund Balance</i>	-	3,672	3,672
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 3,672	\$ 3,672

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 4,248	\$ 4,248	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	13,447	2,546	10,901
<i>Net Change in Fund Balance</i>	(9,199)	1,702	10,901
<i>Fund Balance (Deficit) Beginning of Year</i>	8,747	8,747	-
Prior Year Encumbrances Appropriated	452	452	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,901</u>	<u>\$ 10,901</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 1,700	\$ 1,700	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	16,647	5,018	11,629
<i>Net Change in Fund Balance</i>	(14,947)	(3,318)	11,629
<i>Fund Balance (Deficit) Beginning of Year</i>	8,043	8,043	-
Prior Year Encumbrances Appropriated	6,904	6,904	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 11,629	\$ 11,629

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*U.S. Justice Radio Grant*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 69,168	\$ 69,168	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Capital Outlay	69,168	69,168	-
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*JAG Byrne Grant*  
*For the Year Ended December 31, 2010*

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 170,750	\$ 217,091	\$ 46,341
Other	10,000	83,055	73,055
<i>Total Revenues</i>	<u>180,750</u>	<u>300,146</u>	<u>119,396</u>
<b>Expenditures</b>			
Current:			
Judicial			
Personal Services	23,280	21,895	1,385
Materials and Supplies	90,457	86,906	3,551
Other	68,545	68,257	288
<i>Total Expenditures</i>	<u>182,282</u>	<u>177,058</u>	<u>5,224</u>
<i>Net Change in Fund Balance</i>	(1,532)	123,088	124,620
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,532</u>	<u>1,532</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 124,620</u>	<u>\$ 124,620</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 3,589	\$ 3,589
<b>Expenditures</b>			
Current:			
Public Safety			
Other	687	-	687
<i>Net Change in Fund Balance</i>	(687)	3,589	4,276
<i>Fund Balance (Deficit) Beginning of Year</i>	687	687	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 4,276	\$ 4,276

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$ 280,000	\$ 320,731	\$ 40,731
Other	-	1,426	1,426
<i>Total Revenues</i>	<u>280,000</u>	<u>322,157</u>	<u>42,157</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	268,566	263,090	5,476
Materials and Supplies	1,832	450	1,382
Contractual Services	500	200	300
Capital Outlay	800	-	800
Other	76,039	12,908	63,131
<i>Total Expenditures</i>	<u>347,737</u>	<u>276,648</u>	<u>71,089</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(67,737)	45,509	113,246
<b>Other Financing Uses</b>			
Transfers Out	(102,175)	-	102,175
<i>Net Change in Fund Balance</i>	(169,912)	45,509	215,421
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 19)</i>	163,241	163,241	-
Prior Year Encumbrances Appropriated	6,671	6,671	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 215,421</u>	<u>\$ 215,421</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*E 911 System EMA*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 274,127	\$ 274,127	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Personal Services	177,162	144,808	32,354
Contractual Services	139,420	26,848	112,572
Capital Outlay	234,431	183,247	51,184
Total Public Safety	<u>551,013</u>	<u>354,903</u>	<u>196,110</u>
<i>Total Expenditures</i>	<u>551,013</u>	<u>354,903</u>	<u>196,110</u>
<i>Net Change in Fund Balance</i>	(276,886)	(80,776)	196,110
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 19)</i>	656,605	656,605	-
Prior Year Encumbrances Appropriated	<u>32,557</u>	<u>32,557</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 412,276</u></u>	<u><u>\$ 608,386</u></u>	<u><u>\$ 196,110</u></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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 301,906	\$ 339,506	\$ 37,600
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Personal Services	296,702	283,728	12,974
Other	50,204	25,787	24,417
Total Public Safety	<u>346,906</u>	<u>309,515</u>	<u>37,391</u>
<i>Total Expenditures</i>	<u>346,906</u>	<u>309,515</u>	<u>37,391</u>
<i>Net Change in Fund Balance</i>	(45,000)	29,991	74,991
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 19)</i>	40,756	40,756	-
Prior Year Encumbrances Appropriated	<u>4,244</u>	<u>4,244</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 74,991</u>	<u>\$ 74,991</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*EMPG Generator Project*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 131,991	\$ 131,991	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Capital Outlay	131,991	131,991	-
<i>Total Expenditures</i>	<u>131,991</u>	<u>131,991</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Debt Retirement*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Rental Income	\$ 118,590	\$ 110,503	\$ (8,087)
Other	-	5,000	5,000
<i>Total Revenues</i>	<u>118,590</u>	<u>115,503</u>	<u>(3,087)</u>
<b>Expenditures</b>			
Debt Service			
Principal Retirement	621,786	621,786	-
Interest and Fiscal Charges	412,872	411,808	1,064
Total Debt Service	<u>1,034,658</u>	<u>1,033,594</u>	<u>1,064</u>
<i>Total Expenditures</i>	<u>1,034,658</u>	<u>1,033,594</u>	<u>1,064</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(916,068)	(918,091)	(2,023)
<b>Other Financing Sources</b>			
Transfers In	<u>907,680</u>	<u>916,553</u>	<u>8,873</u>
<i>Net Change in Fund Balance</i>	(8,388)	(1,538)	6,850
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>748,393</u>	<u>748,393</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 740,005</u>	<u>\$ 746,855</u>	<u>\$ 6,850</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 12,000	\$ 15,160	\$ 3,160
Intergovernmental	110,000	117,408	7,408
Rental Income	3,160	840	(2,320)
Other	-	279,086	279,086
<i>Total Revenues</i>	<u>125,160</u>	<u>412,494</u>	<u>287,334</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	992,591	532,448	460,143
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(867,431)	(119,954)	747,477
<b>Other Financing Sources (Uses)</b>			
Transfers In	40,000	420,000	380,000
Transfers Out	(50,000)	-	50,000
<i>Total Other Financing Sources (Uses)</i>	<u>(10,000)</u>	<u>420,000</u>	<u>430,000</u>
<i>Net Change in Fund Balance</i>	(877,431)	300,046	1,177,477
<i>Fund Balance (Deficit) Beginning of Year</i>	1,335,428	1,335,428	-
Prior Year Encumbrances Appropriated	95,162	95,162	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 553,159</u>	<u>\$ 1,730,636</u>	<u>\$ 1,177,477</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 741,079	\$ 720,606	\$ (20,473)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	799,291	787,544	11,747
<i>Net Change in Fund Balance</i>	(58,212)	(66,938)	(8,726)
<i>Fund Balance (Deficit) Beginning of Year</i>	(470,828)	(470,828)	-
Prior Year Encumbrances Appropriated	529,040	529,040	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ (8,726)	\$ (8,726)

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 24,092	\$ 4,092
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	10,000	-	10,000
Other	60,163	34,463	25,700
<i>Total Expenditures</i>	<u>70,163</u>	<u>34,463</u>	<u>35,700</u>
<i>Net Change in Fund Balance</i>	(50,163)	(10,371)	39,792
<i>Fund Balance (Deficit) Beginning of Year</i>	36,633	36,633	-
Prior Year Encumbrances Appropriated	13,530	13,530	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 39,792</u>	<u>\$ 39,792</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 320,384	\$ 311,268	\$ (9,116)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	320,384	320,383	1
<i>Net Change in Fund Balance</i>	-	(9,115)	(9,115)
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ (9,115)	\$ (9,115)

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 738,146	\$ 58,647	\$ (679,499)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	739,490	739,490	-
<i>Net Change in Fund Balance</i>	(1,344)	(680,843)	(679,499)
<i>Fund Balance (Deficit) Beginning of Year</i>	(25,578)	(25,578)	-
Prior Year Encumbrances Appropriated	26,922	26,922	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ (679,499)	\$ (679,499)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Line Trail (LPA/RTT)  
For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 2,137,137	\$ 1,322,789	\$ (814,348)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	2,137,137	1,777,420	359,717
<i>Net Change in Fund Balance</i>	-	(454,631)	(454,631)
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ (454,631)	\$ (454,631)

**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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 644,594	\$ 822,619	\$ 178,025
Other	23,875	49,158	25,283
<i>Total Operating Revenues</i>	<u>668,469</u>	<u>871,777</u>	<u>203,308</u>
<b>Operating Expenses</b>			
Personal Services	276,301	267,731	8,570
Contractual Services	3,822,916	1,883,002	1,939,914
Materials and Supplies	22,447	17,872	4,575
Capital Outlay	72,524	58,453	14,071
Other	248,310	85,649	162,661
Total Operating Expenses	<u>4,442,498</u>	<u>2,312,707</u>	<u>2,129,791</u>
<i>Operating Loss</i>	(3,774,029)	(1,440,930)	2,333,099
<b>Non Operating Revenues (Expenses)</b>			
Intergovernmental	1,447,008	1,241,554	(205,454)
Notes Issued	2,052,411	683,090	(1,369,321)
Principal Retirement	(185,543)	(388,043)	(202,500)
Interest and Fiscal Charges	(161,851)	(159,018)	2,833
<i>Total Non Operating Revenues (Expenses)</i>	<u>3,152,025</u>	<u>1,377,583</u>	<u>(1,774,442)</u>
<i>Net Income (Loss)</i>	(622,004)	(63,347)	558,657
<i>Fund Equity (Deficit) Beginning of Year</i>	(858,864)	(858,864)	-
Prior Year Encumbrances Appropriated	1,480,868	1,480,868	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 558,657</u>	<u>\$ 558,657</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 8,983,347	\$ 8,969,244	\$ (14,103)
Other	2,400	19,438	17,038
<i>Total Operating Revenues</i>	<u>8,985,747</u>	<u>8,988,682</u>	<u>2,935</u>
<b>Operating Expenses</b>			
Personal Services	203,234	168,862	34,372
Contractual Services	1,065,985	963,084	102,901
Claims	8,619,347	7,937,066	682,281
Other	114,045	65,081	48,964
<i>Total Operating Expenses</i>	<u>10,002,611</u>	<u>9,134,093</u>	<u>868,518</u>
<i>Net Income (Loss)</i>	(1,016,864)	(145,411)	871,453
<i>Fund Equity (Deficit) Beginning of Year</i>	891,444	891,444	-
<i>Prior Year Encumbrances Appropriated</i>	<u>125,420</u>	<u>125,420</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 871,453</u>	<u>\$ 871,453</u>

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

## **Nonmajor Fiduciary Funds**

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

### **Private Purpose Trust Funds**

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

#### ***Children's Services Trust***

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

#### ***Care Center Resident Trust***

To account for the money held in trust for the residents of the Wayne County Care Center.

#### ***DD Supplemental Trust***

To account for supplemental services revenue provided by the Board of DD to individuals with a disability.

### **Agency Funds**

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

#### ***Undivided and Library Local Government***

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

#### ***Payroll Agency***

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

#### ***Real Estate Tax***

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

#### ***Undivided Taxes***

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

#### ***Undivided Auto***

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

#### ***District Board of Health***

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

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

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

## Nonmajor Fiduciary Funds

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

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

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

*Medway*

*Building Standards Fee Assessment*

*SSI Funds Trust*

*Elections Commission*

*Marriage Licenses*

*Contract Performance Deposits*

*Park District*

*Board of DD Food Service*

*County Agency*

*Inmate Agency*

*Ohio House Trust Fees*

**Wayne County, Ohio***Combining Statement of Net Assets**Private Purpose Trust Funds**December 31, 2010*

	<u>Children's Services Trust</u>	<u>Care Center Resident Trust</u>	<u>DD Supplemental Trust</u>	<u>Totals</u>
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 193,106	\$ -	\$ 1	\$ 193,107
Cash and Investments in Segregated Accounts	8,058	16,833	-	24,891
Accrued Interest Receivable	19	-	-	19
<i>Total Assets</i>	<u>\$ 201,183</u>	<u>\$ 16,833</u>	<u>\$ 1</u>	<u>\$ 218,017</u>
<b>Net Assets</b>				
Held in Trust for Other Purposes	<u>\$ 201,183</u>	<u>\$ 16,833</u>	<u>\$ 1</u>	<u>\$ 218,017</u>

**Wayne County, Ohio***Combining Statement of Changes in Net Assets**Private Purpose Trust Funds**For the Year Ended December 31, 2010*

	Children's Services Trust	Care Center Resident Trust	DD Supplemental Trust	Totals
<b>Additions</b>				
Interest	\$ 201	\$ 92	\$ -	\$ 293
Gifts and Donations	24,234	28,823	-	53,057
Other	8,055	-	-	8,055
<i>Total Additions</i>	<u>32,490</u>	<u>28,915</u>	<u>-</u>	<u>61,405</u>
<b>Deductions</b>				
Benefits	<u>26,622</u>	<u>31,294</u>	<u>-</u>	<u>57,916</u>
<i>Change in Net Assets</i>	5,868	(2,379)	-	3,489
<i>Net Assets Beginning of Year</i>	195,315	19,212	1	214,528
<i>Net Assets End of Year</i>	<u>\$ 201,183</u>	<u>\$ 16,833</u>	<u>\$ 1</u>	<u>\$ 218,017</u>

**Wayne County, Ohio**

Combining Statement of Assets and Liabilities

Agency Funds

December 31, 2010

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 670,339	\$ 484,604	\$ 3,246,521
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	106,353,024
Sales Tax	-	-	-	-
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Governments	3,140,807	-	-	-
<i>Total Assets</i>	<u>\$ 3,140,807</u>	<u>\$ 670,339</u>	<u>\$ 484,604</u>	<u>\$ 109,599,545</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 93,680
Due to Other Governments	3,140,807	670,339	484,604	109,505,865
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 3,140,807</u>	<u>\$ 670,339</u>	<u>\$ 484,604</u>	<u>\$ 109,599,545</u>

Undivided Auto	District Board of Health	Mental Health and Recovery Board	Soil and Water Conservation	Other Agency Funds	Totals
\$ 391,246	\$ 662,927	\$ 4,236,582	\$ 4,055	\$ 262,274	\$ 9,958,548
-	-	-	-	1,189,514	1,189,514
-	-	-	-	254,160	106,607,184
36,771	-	-	-	-	36,771
-	-	-	-	772	772
-	-	-	-	4	4
1,351,635	-	-	-	33,668	4,526,110
<u>\$ 1,779,652</u>	<u>\$ 662,927</u>	<u>\$ 4,236,582</u>	<u>\$ 4,055</u>	<u>\$ 1,740,392</u>	<u>\$ 122,318,903</u>
\$ -	\$ -	\$ -	\$ -	\$ 12,529	\$ 106,209
1,779,652	662,927	4,236,582	4,055	902,498	121,387,329
-	-	-	-	825,365	825,365
<u>\$ 1,779,652</u>	<u>\$ 662,927</u>	<u>\$ 4,236,582</u>	<u>\$ 4,055</u>	<u>\$ 1,740,392</u>	<u>\$ 122,318,903</u>

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2010*

	Restated Beginning Balance 12/31/2009	Additions	Reductions	Ending Balance 12/31/2010
<b>Undivided and Library Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 5,975,114	\$ 5,975,114	\$ -
Due From Other Governments	2,880,365	3,140,807	2,880,365	3,140,807
<i>Total Assets</i>	<u>\$ 2,880,365</u>	<u>\$ 9,115,921</u>	<u>\$ 8,855,479</u>	<u>\$ 3,140,807</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 2,880,365	\$ 3,140,807	\$ 2,880,365	\$ 3,140,807
<i>Total Liabilities</i>	<u>\$ 2,880,365</u>	<u>\$ 3,140,807</u>	<u>\$ 2,880,365</u>	<u>\$ 3,140,807</u>
<b>Payroll Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 388,264	\$ 282,075	\$ -	\$ 670,339
<i>Total Assets</i>	<u>\$ 388,264</u>	<u>\$ 282,075</u>	<u>\$ -</u>	<u>\$ 670,339</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 388,264	\$ 282,075	\$ -	\$ 670,339
<i>Total Liabilities</i>	<u>\$ 388,264</u>	<u>\$ 282,075</u>	<u>\$ -</u>	<u>\$ 670,339</u>
<b>Real Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 420,375	\$ 64,229	\$ -	\$ 484,604
<i>Total Assets</i>	<u>\$ 420,375</u>	<u>\$ 64,229</u>	<u>\$ -</u>	<u>\$ 484,604</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 420,375	\$ 64,229	\$ -	\$ 484,604
<i>Total Liabilities</i>	<u>\$ 420,375</u>	<u>\$ 64,229</u>	<u>\$ -</u>	<u>\$ 484,604</u>
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 3,099,379	\$ 340,524	\$ 193,382	\$ 3,246,521
Receivables:				
Taxes	99,514,474	106,353,024	99,514,474	106,353,024
<i>Total Assets</i>	<u>\$ 102,613,853</u>	<u>\$ 106,693,548</u>	<u>\$ 99,707,856</u>	<u>\$ 109,599,545</u>
<b>Liabilities</b>				
Accounts Payable	\$ 2,075	\$ 93,680	\$ 2,075	\$ 93,680
Accrued Wages	104	-	104	-
Due to Other Governments	102,611,674	106,068,157	99,173,966	109,505,865
<i>Total Liabilities</i>	<u>\$ 102,613,853</u>	<u>\$ 106,161,837</u>	<u>\$ 99,176,145</u>	<u>\$ 109,599,545</u>

(continued)

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2010*

	Restated Beginning Balance 12/31/2009	Additions	Reductions	Ending Balance 12/31/2010
<b>Undivided Auto</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 321,015	\$ 70,231	\$ -	\$ 391,246
Receivables:				
Sales Tax	37,004	36,771	37,004	36,771
Due From Other Governments	1,083,314	1,351,635	1,083,314	1,351,635
<i>Total Assets</i>	<u>\$ 1,441,333</u>	<u>\$ 1,458,637</u>	<u>\$ 1,120,318</u>	<u>\$ 1,779,652</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 1,441,333	\$ 1,482,031	\$ 1,143,712	\$ 1,779,652
<i>Total Liabilities</i>	<u>\$ 1,441,333</u>	<u>\$ 1,482,031</u>	<u>\$ 1,143,712</u>	<u>\$ 1,779,652</u>
<b>District Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 750,302	\$ 7,114	\$ 94,489	\$ 662,927
<i>Total Assets</i>	<u>\$ 750,302</u>	<u>\$ 7,114</u>	<u>\$ 94,489</u>	<u>\$ 662,927</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 748,691	\$ 8,028	\$ 93,792	\$ 662,927
Due to Other Funds	1,611	-	1,611	-
<i>Total Liabilities</i>	<u>\$ 750,302</u>	<u>\$ 8,028</u>	<u>\$ 95,403</u>	<u>\$ 662,927</u>
<b>Mental Health and Recovery Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 3,208,995	\$ 1,155,745	\$ 128,158	\$ 4,236,582
Due From Other Funds	37,364	-	37,364	-
<i>Total Assets</i>	<u>\$ 3,246,359</u>	<u>\$ 1,155,745</u>	<u>\$ 165,522</u>	<u>\$ 4,236,582</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 3,217,383	\$ 1,021,405	\$ 2,206	\$ 4,236,582
Due to Other Funds	28,976	-	28,976	-
<i>Total Liabilities</i>	<u>\$ 3,246,359</u>	<u>\$ 1,021,405</u>	<u>\$ 31,182</u>	<u>\$ 4,236,582</u>
<b>Soil and Water Conversation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 48,966	\$ -	\$ 44,911	\$ 4,055
<i>Total Assets</i>	<u>\$ 48,966</u>	<u>\$ -</u>	<u>\$ 44,911</u>	<u>\$ 4,055</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 48,966	\$ 1,065	\$ 45,976	\$ 4,055
<i>Total Liabilities</i>	<u>\$ 48,966</u>	<u>\$ 1,065</u>	<u>\$ 45,976</u>	<u>\$ 4,055</u>

(continued)

**Wayne County, Ohio**

*Combining Statement of Changes in Assets and Liabilities*

*Agency Funds*

*For the Year Ended December 31, 2010*

	Restated Beginning Balance 12/31/2009	Additions	Reductions	Ending Balance 12/31/2010
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 331,604	\$ -	\$ 69,330	\$ 262,274
Cash and Investments in Segregated Accounts	1,021,976	1,189,514	1,021,976	1,189,514
Receivables:				
Taxes	248,350	254,160	248,350	254,160
Accounts	3,183	772	3,183	772
Accrued Interest	3	4	3	4
Due From Other Governments	62,760	33,668	62,760	33,668
<i>Total Assets</i>	<u>\$ 1,667,876</u>	<u>\$ 1,478,118</u>	<u>\$ 1,405,602</u>	<u>\$ 1,740,392</u>
<b>Liabilities</b>				
Accounts Payable	\$ 9,040	\$ 12,529	\$ 9,040	\$ 12,529
Due to Other Governments	897,539	389,274	384,315	902,498
Undistributed Monies	761,297	68,415	4,347	825,365
<i>Total Liabilities</i>	<u>\$ 1,667,876</u>	<u>\$ 470,218</u>	<u>\$ 397,702</u>	<u>\$ 1,740,392</u>
<b>Total Agency Funds</b>	\$ -			
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 8,568,900	\$ 7,895,032	\$ 6,505,384	\$ 9,958,548
Cash and Investments in Segregated Accounts	1,021,976	1,189,514	1,021,976	1,189,514
Receivables:				
Taxes	99,762,824	106,607,184	99,762,824	106,607,184
Sales Tax	37,004	36,771	37,004	36,771
Accounts	3,183	772	3,183	772
Accrued Interest	3	4	3	4
Due From Other Funds	37,364	-	37,364	-
Due From Other Governments	4,026,439	4,526,110	4,026,439	4,526,110
<i>Total Assets</i>	<u>\$ 113,457,693</u>	<u>\$ 120,255,387</u>	<u>\$ 111,394,177</u>	<u>\$ 122,318,903</u>
<b>Liabilities</b>				
Accounts Payable	\$ 11,115	\$ 106,209	\$ 11,115	\$ 106,209
Accrued Wages	104	-	104	-
Due to Other Governments	112,654,590	112,457,071	103,724,332	121,387,329
Due to Other Funds	30,587	-	30,587	-
Undistributed Monies	761,297	68,415	4,347	825,365
<i>Total Liabilities</i>	<u>\$ 113,457,693</u>	<u>\$ 112,631,695</u>	<u>\$ 103,770,485</u>	<u>\$ 122,318,903</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Trust*  
*For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Investment Income	\$ 300	\$ 195	\$ (105)
Gifts & Contributions	20,000	27,922	7,922
<i>Total Revenues</i>	<u>20,300</u>	<u>28,117</u>	<u>7,817</u>
<b>Expenses</b>			
Human Services			
Other	211,070	26,622	184,448
<i>Net Change in Fund Balance</i>	(190,770)	1,495	192,265
<i>Fund Balance (Deficit) Beginning of Year</i>	190,770	190,770	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 192,265</u>	<u>\$ 192,265</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*DD Supplemental Trust*  
*For the Year Ended December 31, 2010*

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



*Statistics*



# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S-2 - S-9</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	<b>S-10 - S-17</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S-18 - S-25</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S-26 - S-27</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S-28 - S-33</b>

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

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

	2010	2009 (2)	2008	2007	2006 (1)	2005	2004	2003	2002	2001
<b>Governmental Activities:</b>										
Invested in Capital Assets, Net of Related Debt Restricted for:	\$ 78,929,883	\$ 79,056,814	\$ 81,110,577	\$ 81,561,433	\$ 79,170,381	\$ 77,166,844	\$ 58,060,575	\$ 56,634,214	\$ 52,304,665	\$ 14,511,877
Capital Projects	1,884,415	1,851,883	1,844,539	1,665,295	2,360,232	2,824,793	3,831,070	2,742,227	5,886,951	4,939,286
Debt Service	746,855	748,393	784,670	785,506	788,953	787,436	764,341	826,317	886,933	212,185
Public Works Projects	4,836,155	4,242,567	3,309,325	4,537,208	4,240,771	3,359,183	4,231,779	4,511,598	2,907,549	-
Human Services Programs	20,296,272	20,368,950	18,706,912	17,614,259	17,241,674	17,409,275	15,878,330	12,499,446	12,195,248	13,861,900
Community Development Projects	767,514	949,039	1,345,538	768,883	1,099,531	739,489	619,920	1,023,285	778,745	1,054,879
Other Purposes	5,065,386	4,356,940	3,689,727	2,738,847	2,522,021	3,225,346	3,505,412	2,956,569	3,925,660	6,700,689
Unrestricted (Deficit)	7,281,622	6,682,244	9,100,378	11,167,793	11,858,619	10,520,129	9,658,485	9,128,122	12,216,769	18,289,257
Total Governmental Activities Net Assets	119,808,102	118,256,830	119,891,666	120,839,224	119,282,182	116,032,495	96,549,912	90,321,778	91,102,520	59,570,073
<b>Business-type Activities:</b>										
Invested in Capital Assets, Net of Related Debt Unrestricted (Deficit)	7,699,704	7,246,212	5,752,050	5,753,433	5,974,728	6,000,424	4,235,279	3,766,592	2,458,306	1,860,340
	661,757	795,735	886,165	948,515	1,200,327	1,476,022	1,083,607	254,329	231,070	290,635
Total Business-type Activities Net Assets	8,361,461	8,041,947	6,638,215	6,701,948	7,175,055	7,476,446	5,318,886	4,020,921	2,689,376	2,150,975
<b>Primary Government:</b>										
Invested in Capital Assets, Net of Related Debt Restricted	86,629,587	86,303,026	86,862,627	87,314,866	85,145,109	83,167,268	62,295,854	60,400,806	54,762,971	16,372,217
Unrestricted (Deficit)	33,596,597	32,517,772	29,680,711	28,109,998	28,253,182	28,345,522	28,830,852	24,559,442	26,581,086	26,768,939
	7,943,379	7,477,979	9,986,543	12,116,308	13,058,946	11,996,151	10,742,092	9,382,451	12,447,839	18,579,892
Total Primary Government Net Assets	\$ 128,169,563	\$ 126,298,777	\$ 126,529,881	\$ 127,541,172	\$ 126,457,237	\$ 123,508,941	\$ 101,868,798	\$ 94,342,699	\$ 93,791,896	\$ 61,721,048

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

(1) 2006 has been adjusted for the restatement to the January 1, 2007 beginning balance

(2) 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:

- Change in fund classifications
- Unrecorded construction in progress
- Implementation of GASB 51

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

	2010	2009 (2)	2008	2007	2006 (1)	2005	2004	2003	2002	2001
<b>Expenses</b>										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 7,826,914	\$ 8,472,416	\$ 9,049,807	\$ 10,659,605	\$ 10,338,123	\$ 10,872,431	\$ 8,860,910	\$ 8,612,858	\$ 8,690,203	\$ 8,335,583
Judicial	5,466,859	5,809,837	6,108,809	6,176,742	4,955,774	4,987,965	4,345,559	4,084,096	4,028,644	3,712,849
Public Safety	10,383,256	11,608,557	11,909,180	11,329,681	10,344,660	10,051,879	9,009,784	8,892,344	8,566,582	8,452,793
Public Works	9,775,297	8,372,289	9,424,619	10,688,840	8,766,467	8,747,609	9,397,388	7,842,845	6,744,573	4,672,244
Health	481,906	716,856	881,591	515,654	547,959	467,602	447,708	496,862	406,749	388,429
Human Services	32,232,617	36,592,414	36,056,689	36,572,367	35,666,262	32,897,269	29,638,176	30,212,937	30,023,950	30,608,536
Conservation and Recreation	527,294	23,925	513	86,029	88,662	61,930	86,405	268,097	30,000	47,500
Economic Development and Assistance	590,225	1,281,177	555,635	631,645	590,544	181,528	711,183	357,410	572,357	174,503
Transportation	-	-	-	-	-	-	80,346	103,002	-	-
Urban Redevelopment and Housing	-	25,275	6,714	193,122	385,539	219,017	351,503	376,144	215,062	391,930
Other	-	-	1,148,460	748,260	884,280	1,059,714	1,089,066	997,222	934,385	916,018
Interest and Fiscal Charges	433,965	442,930	463,922	487,641	505,411	511,453	573,619	605,138	471,978	336,265
<i>Total Governmental Activities Expenses</i>	<i>67,718,333</i>	<i>73,345,676</i>	<i>75,605,939</i>	<i>78,089,586</i>	<i>73,073,681</i>	<i>70,058,397</i>	<i>64,591,647</i>	<i>62,848,955</i>	<i>60,684,483</i>	<i>58,036,650</i>
Business-type Activities:										
Sanitary Sewer District	1,089,669	940,568	970,522	1,242,966	1,239,965	527,824	445,329	388,062	536,520	390,647
Water District	-	23,106	110,703	28,455	-	-	-	-	-	-
<i>Total Business-Type Activities Expenses</i>	<i>1,089,669</i>	<i>963,674</i>	<i>1,081,225</i>	<i>1,271,421</i>	<i>1,239,965</i>	<i>527,824</i>	<i>445,329</i>	<i>388,062</i>	<i>536,520</i>	<i>390,647</i>
<i>Total Primary Government Expenses</i>	<i>68,808,002</i>	<i>74,309,350</i>	<i>76,687,164</i>	<i>79,361,007</i>	<i>74,313,646</i>	<i>70,586,221</i>	<i>65,036,976</i>	<i>63,237,017</i>	<i>61,221,003</i>	<i>58,427,297</i>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	2,887,708	3,041,192	3,546,967	5,242,057	5,069,432	5,472,404	4,973,448	4,514,131	4,499,153	2,986,459
Judicial	1,713,750	1,363,234	1,528,142	1,549,051	1,389,476	1,166,958	1,228,483	1,073,091	1,126,612	1,073,796
Public Safety	1,657,572	1,961,385	1,770,496	1,904,406	1,884,869	1,739,546	1,694,817	1,493,227	1,483,004	1,903,540
Public works	481,859	141,839	159,113	314,421	641,005	438,276	513,129	184,464	479,519	220,978
Health	129,931	278,296	244,458	263,124	246,921	255,722	244,126	236,185	197,131	248,540
Human Services	4,617,604	4,948,337	4,185,586	5,040,289	4,002,044	4,330,178	2,078,883	1,908,541	985,990	2,035,103
Conservation and Recreation	-	-	2,525	-	-	-	-	-	-	11,744
Economic Development and Assistance	-	-	-	-	-	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-	-	-	-	-	127,984
Other	-	-	130,711	123,583	124,905	161,207	241,927	39,632	90,983	304,624
Interest and Fiscal Charges	-	-	-	-	-	-	-	104,605	143,306	132,856
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
General Government:										
Legislative and Executive	-	35,239	-	-	-	1,037,743	65,024	-	-	95,111
Judicial	440,065	458,897	227,148	203,873	83,766	224,415	170,155	215,709	179,335	78,507
Public Safety	1,549,678	1,933,457	1,422,423	1,277,732	1,194,297	1,489,064	1,410,517	1,091,163	996,763	918,602
Public works	6,747,209	6,146,653	5,779,722	6,653,163	6,241,356	5,662,166	6,025,771	5,585,032	5,316,545	326,896
Health	22,931	436,757	377,638	8,625	-	17,072	337,075	45,830	-	1,185
Human Services	17,456,116	22,607,341	21,134,358	18,781,420	16,989,231	15,501,359	17,289,584	15,882,131	16,025,562	17,023,410
Conservation and Recreation	-	-	1,476,841	423,245	1,324,082	212,563	567,224	751,287	528,118	481,934
Economic Development and Assistance	426,570	513,819	-	-	-	8,838	66,162	78,000	-	-
Transportation	-	-	-	-	-	168,913	329,737	40,436	-	-
Urban Redevelopment and Housing	-	-	-	-	-	-	6,817	-	-	-
Other	-	-	-	-	-	1,216	-	-	-	11,715
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Public Safety	992,118	194,703	-	-	-	-	-	-	-	-
Public Works	-	967,148	1,112,346	5,878,127	2,859,525	19,796,307	3,436,254	1,211,403	699,166	1,288,502
Human Services	-	-	-	-	-	21,900	-	63,676	185,449	-
Conservation and Recreation	1,322,789	8,200	271,560	-	-	-	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<i>40,445,902</i>	<i>45,036,497</i>	<i>43,370,034</i>	<i>47,663,116</i>	<i>42,050,909</i>	<i>57,705,847</i>	<i>40,679,133</i>	<i>34,518,543</i>	<i>33,549,429</i>	<i>29,280,823</i>

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

	2010	2009 (2)	2008	2007	2006 (1)	2005	2004	2003	2002	2001
<b>Business-type Activities:</b>										(continued)
Charges for Services										
Sanitary Sewer District	\$ 802,126	\$ 639,967	\$ 671,652	\$ 625,174	\$ 773,477	\$ 1,561,752	\$ 370,045	\$ 290,783	\$ 265,952	\$ 239,577
Operating Grants and Contributions	173,140	1,703,293	8,250	95,000	247,601	1,637,489	-	-	-	-
Sanitary Sewer District	-	-	-	36,000	-	-	-	-	-	-
Water District	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	-	-	193,445	-	-	-	1,281,249	-	-	-
Sanitary Sewer District	-	-	-	-	-	-	-	-	-	-
Water District	-	-	-	-	-	-	-	-	-	-
<b>Total Business-type Activities Program Revenues</b>	<b>975,266</b>	<b>2,343,260</b>	<b>873,347</b>	<b>756,174</b>	<b>1,021,078</b>	<b>3,199,241</b>	<b>1,651,294</b>	<b>290,783</b>	<b>265,952</b>	<b>239,577</b>
<b>Total Primary Government Program Revenues</b>	<b>41,421,168</b>	<b>47,379,757</b>	<b>44,243,381</b>	<b>48,419,290</b>	<b>43,071,987</b>	<b>60,905,088</b>	<b>42,330,427</b>	<b>34,809,326</b>	<b>33,815,381</b>	<b>29,520,400</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(27,272,431)	(28,309,179)	(32,235,905)	(30,426,470)	(31,022,772)	(12,352,550)	(23,912,514)	(28,330,412)	(27,135,054)	(28,755,827)
Business-type Activities	(114,403)	1,379,586	(207,878)	(515,247)	(218,887)	2,671,417	1,205,965	(97,279)	(270,568)	(151,070)
<b>Total Primary Government Net (Expense)/Revenue</b>	<b>(27,386,834)</b>	<b>(26,929,593)</b>	<b>(32,443,783)</b>	<b>(30,941,717)</b>	<b>(31,241,659)</b>	<b>(9,681,133)</b>	<b>(22,706,549)</b>	<b>(28,427,691)</b>	<b>(27,405,622)</b>	<b>(28,906,897)</b>
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental Activities:										
Property Taxes Levied for:										
General Fund	3,829,615	3,642,889	3,780,439	3,680,018	4,073,625	3,731,097	3,539,365	3,506,201	3,187,655	3,127,727
Human Services - County Board of MRDD	5,696,429	5,387,356	6,074,774	6,030,019	6,771,032	6,593,307	6,302,039	6,505,586	6,182,867	6,116,063
Human Services - Children Services Board	3,375,959	3,194,973	3,570,150	3,493,610	3,882,756	3,785,863	3,749,905	1,234,983	1,576,099	1,566,346
Human Services - Wayne County Care Center	1,257,497	1,210,463	1,040,166	1,025,712	1,183,746	1,074,937	1,063,434	1,044,506	1,043,755	1,029,394
Sales Taxes	9,362,158	8,883,122	10,613,699	9,749,972	9,522,787	9,538,188	9,320,992	8,990,237	8,798,061	13,112,997
Grants and Entitlements Not Restricted to Specific Progr	3,103,757	2,671,454	3,379,153	4,042,417	4,407,494	4,491,322	4,491,042	4,698,400	4,148,750	3,818,853
Investment Earnings	706,265	759,046	2,356,663	3,267,530	2,379,412	1,645,951	739,335	864,271	1,786,027	3,200,565
Miscellaneous	934,403	925,040	473,303	704,234	621,336	983,131	1,026,536	2,115,648	1,457,025	1,792,559
Transfers	-	-	-	(10,000)	277,787	534,583	(92,000)	(1,410,162)	(776,313)	(296,000)
<b>Total Governmental Activities</b>	<b>28,266,083</b>	<b>26,674,343</b>	<b>31,288,347</b>	<b>31,983,512</b>	<b>33,119,975</b>	<b>32,378,379</b>	<b>30,140,648</b>	<b>27,549,670</b>	<b>27,403,926</b>	<b>33,468,504</b>
Business-type Activities:										
Investment Earnings	-	-	-	-	-	6,669	-	18,662	32,656	-
Miscellaneous	49,283	24,146	144,145	32,140	195,283	32,959	-	-	-	-
Transfers	-	-	-	10,000	(277,787)	(534,583)	92,000	1,410,162	776,313	296,000
<b>Total Business-type Activities</b>	<b>49,283</b>	<b>24,146</b>	<b>144,145</b>	<b>42,140</b>	<b>(82,504)</b>	<b>(494,955)</b>	<b>92,000</b>	<b>1,428,824</b>	<b>808,969</b>	<b>296,000</b>
<b>Total Primary Government</b>	<b>28,315,366</b>	<b>26,698,489</b>	<b>31,432,492</b>	<b>32,025,652</b>	<b>33,037,471</b>	<b>31,883,424</b>	<b>30,232,648</b>	<b>28,978,494</b>	<b>28,212,895</b>	<b>33,764,504</b>
<b>Change in Net Assets</b>										
Governmental Activities	993,652	(1,634,836)	(947,558)	1,557,042	2,097,203	20,025,829	6,228,134	(780,742)	268,872	4,712,677
Business-type Activities	(65,120)	1,403,732	(63,733)	(473,107)	(301,391)	2,176,462	1,297,965	1,331,545	538,401	144,930
<b>Total Primary Government Change in Net Assets</b>	<b>\$ 928,532</b>	<b>(231,104)</b>	<b>(1,011,291)</b>	<b>\$ 1,083,935</b>	<b>\$ 1,795,812</b>	<b>\$ 22,202,291</b>	<b>\$ 7,526,099</b>	<b>\$ 550,803</b>	<b>\$ 807,273</b>	<b>\$ 4,857,607</b>

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

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

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

	<u>2010</u>	<u>2009 (2)</u>	<u>2008</u>	<u>2007</u>
General Fund				
Reserved	\$ 888,816	\$ 923,557	\$ 925,400	\$ 3,460,433
Unreserved	<u>5,830,058</u>	<u>5,857,491</u>	<u>6,968,146</u>	<u>5,453,415</u>
<i>Total General Fund</i>	<u>6,718,874</u>	<u>6,781,048</u>	<u>7,893,546</u>	<u>8,913,848</u>
All Other Governmental Funds				
Reserved	5,167,495	3,545,057	4,206,537	4,093,958
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	24,077,723	23,305,513	20,412,926	21,350,745
Debt Service Funds	746,855	748,393	750,164	751,000
Capital Projects Funds	<u>586,259</u>	<u>1,301,320</u>	<u>920,763</u>	<u>1,274,960</u>
Total All Other Governmental Funds	<u>30,578,332</u>	<u>28,900,283</u>	<u>26,290,390</u>	<u>27,470,663</u>
<i>Total Governmental Funds</i>	<u>\$ 37,297,206</u>	<u>\$ 35,681,331</u>	<u>\$ 34,183,936</u>	<u>\$ 36,384,511</u>

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

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

<u>2006 (1)</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 947,248	\$ 2,095,990	\$ 2,163,711	\$ 1,094,844	\$ 1,200,421	\$ 1,524,179
<u>7,214,036</u>	<u>5,813,472</u>	<u>5,378,821</u>	<u>7,133,853</u>	<u>7,000,647</u>	<u>9,771,088</u>
<u>8,161,284</u>	<u>7,909,462</u>	<u>7,542,532</u>	<u>8,228,697</u>	<u>8,201,068</u>	<u>11,295,267</u>
3,657,157	3,553,116	6,328,369	4,939,337	6,091,665	9,183,705
23,103,620	20,740,275	19,489,085	16,200,861	15,464,768	15,040,151
788,953	829,348	829,349	872,910	886,933	218,009
<u>1,453,543</u>	<u>2,234,420</u>	<u>(108,722)</u>	<u>903,969</u>	<u>2,840,128</u>	<u>4,131,859</u>
<u>29,003,273</u>	<u>27,357,159</u>	<u>26,538,081</u>	<u>22,917,077</u>	<u>25,283,494</u>	<u>28,573,724</u>
<u>\$ 37,164,557</u>	<u>\$ 35,266,621</u>	<u>\$ 34,080,613</u>	<u>\$ 31,145,774</u>	<u>\$ 33,484,562</u>	<u>\$ 39,868,991</u>

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

	2010	2009 (1)	2008	2007
<b>Revenues</b>				
Property and Other Local Taxes	\$ 14,075,404	\$ 13,963,870	\$ 13,953,967	\$ 14,079,568
Sales Tax	9,332,521	8,991,618	9,700,500	9,749,972
Special Assessments	2,335	1,541	2,269	2,310
Charges for Services	11,276,608	10,979,593	10,185,973	11,584,245
Licenses and Permits	411,582	291,938	314,086	327,486
Fines and Forfeitures	937,707	739,601	767,712	807,875
Intergovernmental	31,034,578	35,771,584	33,424,208	34,699,636
Investment Income	720,618	772,895	2,381,710	3,311,307
Rent	251,352	254,380	252,560	400,851
Donations	29,293	30,919	29,936	29,814
Other	2,649,063	2,264,497	2,030,401	2,382,524
<i>Total Revenues</i>	<u>70,721,061</u>	<u>74,062,436</u>	<u>73,043,322</u>	<u>77,375,588</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	7,353,720	7,727,287	8,608,665	9,961,381
Judicial	5,009,989	5,128,999	5,602,463	5,399,957
Public Safety	10,459,157	11,488,766	11,413,429	10,865,957
Public Works	7,317,536	6,477,463	8,108,593	7,413,497
Health	485,647	753,712	931,773	513,347
Human Services	33,528,980	36,983,483	36,184,213	35,973,974
Conservation and Recreation	527,294	24,023	415	86,029
Economic Development and Assistance	608,095	1,456,151	587,986	640,261
Transportation	-	-	-	-
Urban Redevelopment and Housing	-	30,332	6,714	193,122
Other	-	-	1,248,460	748,260
Capital Outlay	2,715,341	1,640,742	1,563,509	5,273,226
Debt Service:				
Principal Retirement	621,786	596,000	573,500	591,000
Interest and Fiscal Charges	411,808	436,823	460,036	484,280
Bond Issuance Costs	-	-	-	-
<i>Total Expenditures</i>	<u>69,039,353</u>	<u>72,743,781</u>	<u>75,289,756</u>	<u>78,144,291</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>1,681,708</u>	<u>1,318,655</u>	<u>(2,246,434)</u>	<u>(768,703)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	56	-	250	653
Proceeds from Sale of Bonds	-	-	-	-
Proceeds of OPWC Loans	-	115,727	-	-
Proceeds from Sale of Notes	-	-	-	-
Insurance Recovery	-	100,000	-	-
Other Financing Sources	-	-	-	-
Accrued Interest on Bonds Sold	-	-	-	-
Premium on Notes Sold	-	-	-	-
Proceeds from Capital Lease Transaction	-	-	-	-
Transfers In	1,744,500	1,301,815	1,329,535	211,796
Transfers Out	(1,744,500)	(1,301,815)	(1,329,535)	(221,796)
<i>Total Other Financing Sources (Uses)</i>	<u>56</u>	<u>215,727</u>	<u>250</u>	<u>(9,347)</u>
<i>Net Change in Fund Balances</i>	<u>\$ 1,681,764</u>	<u>\$ 1,534,382</u>	<u>\$ (2,246,184)</u>	<u>\$ (778,050)</u>
Debt Service as a Percentage of Noncapital Expenditures	1.6%	1.5%	1.4%	1.5%

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

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

Change in fund classifications

	2006	2005	2004	2003	2002	2001
\$	16,041,064	\$ 15,126,971	\$ 14,643,206	\$ 12,474,218	\$ 11,928,170	\$ 11,822,173
	9,522,786	9,538,188	9,320,992	8,990,237	8,801,393	8,759,075
	2,494	2,350	1,984	1,492	2,136	1,343
	10,547,546	10,928,771	9,285,119	8,874,027	7,914,463	7,568,641
	343,793	341,050	365,814	317,086	279,612	276,346
	800,464	646,012	652,298	630,614	686,079	720,043
	32,409,156	31,037,834	32,636,361	30,532,044	27,915,433	28,920,845
	2,419,191	1,672,214	777,685	882,929	1,995,919	3,297,736
	726,679	426,458	435,011	263,782	336,133	208,526
	777,713	25,502	-	-	-	-
	1,991,343	2,759,159	2,778,130	2,024,399	1,616,890	1,997,337
	75,582,229	72,504,509	70,896,600	64,990,828	61,476,228	63,572,065
	9,834,394	10,662,511	9,345,153	8,323,649	8,361,120	7,936,692
	4,633,515	4,605,217	4,216,327	3,919,875	3,869,609	3,624,358
	10,183,328	9,741,246	8,566,750	8,685,057	8,549,994	8,328,452
	6,589,224	7,785,176	6,209,851	5,651,449	6,622,266	5,807,045
	545,494	472,896	472,280	471,654	398,682	377,873
	35,393,685	32,724,351	30,081,204	30,372,975	29,943,341	30,382,169
	88,662	64,179	192,312	162,190	30,000	47,500
	600,317	197,450	711,183	357,410	572,357	174,503
	-	-	80,346	103,002	-	-
	385,539	219,017	351,503	376,144	215,062	391,930
	855,176	1,029,536	1,045,390	980,936	914,183	901,769
	4,600,920	2,405,907	7,339,661	7,886,569	10,327,112	6,966,876
	573,500	558,413	590,868	768,687	9,537,171	131,574
	507,429	529,161	549,816	849,476	267,148	272,595
	-	-	-	-	107,765	-
	74,791,183	70,995,060	69,752,644	68,909,073	79,715,810	65,343,336
	791,046	1,509,449	1,143,956	(3,918,245)	(18,239,582)	(1,771,271)
	566	3,286	2,630	352	500	3,226
	-	-	-	-	11,500,000	-
	100,000	-	-	-	-	-
	-	-	1,860,000	-	-	9,400,000
	-	-	-	-	-	-
	-	700	-	-	-	-
	-	-	-	-	24,948	-
	-	-	-	-	-	21,454
	-	-	-	-	444,768	-
	2,511,887	3,990,081	2,248,500	1,897,924	5,096,492	6,168,674
	(2,234,100)	(3,455,498)	(2,340,500)	(1,946,937)	(5,226,492)	(6,664,674)
	378,353	538,569	1,770,630	(48,661)	11,840,216	8,928,680
\$	1,169,399	\$ 2,048,018	\$ 2,914,586	\$ (3,966,906)	\$ (6,399,366)	\$ 7,157,409
	1.5%	1.6%	1.8%	2.7%	14.3%	0.7%

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

Collection Year	Real Property (1)		Personal Property (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2010	\$ 2,121,851,380	\$ 6,062,432,514	\$ 0	\$ 0
2009	2,113,732,713	6,039,236,323	0	0
2008 (b)	1,958,613,860	5,596,039,600	133,357,090	711,237,813
2007	1,932,238,290	5,520,680,829	199,313,410	1,063,004,853
2006	1,898,089,730	5,423,113,514	237,708,940	1,033,517,130
2005 (a)	1,731,791,370	4,947,975,343	247,616,539	1,076,593,648
2004	1,681,250,730	4,803,573,514	256,771,579	1,116,398,170
2003	1,643,193,530	4,694,838,657	275,209,164	1,196,561,583
2002 (b)	1,442,843,090	4,122,408,829	283,735,165	1,134,936,660
2001	1,406,109,740	4,017,456,400	280,414,983	1,121,659,932

Source: Wayne County Auditor

- (1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.
- (2) Tangible personal property is assessed at 25% 1996-2002. For 2003 -2006 the percentage is 23%. For 2007 the percentage was 12.5%. This percentage was reduced to 6.25% for 2008 and was eliminated for 2009.
- (3) Public utility personal is assessed at 88% of actual value as of 2002. For 2001 the percentage was 100%.
- (a) Update year
- (b) Reappraisal year

Public Utilities (3)		Total		Ratio of Assessed to Actual Value	Direct Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$ 64,270,757	\$ 73,034,951	\$ 2,186,122,137	\$ 6,135,467,465	35.63%	9.25
62,534,232	71,061,627	2,176,266,945	6,110,297,950	35.62%	9.65
52,485,560	59,642,682	2,144,456,510	6,366,920,095	33.68%	9.65
66,890,030	76,011,398	2,198,441,730	6,659,697,080	33.01%	9.65
67,580,500	76,796,023	2,203,379,170	6,533,426,667	33.72%	9.65
72,847,700	82,781,477	2,052,255,609	6,107,350,468	33.60%	9.65
69,620,750	79,114,489	2,007,643,059	5,999,086,173	33.47%	9.65
73,305,970	83,302,239	1,991,708,664	5,974,702,479	33.34%	9.65
71,030,760	80,716,773	1,797,609,015	5,338,062,262	33.68%	8.75
97,685,490	97,685,490	1,784,210,213	5,236,801,822	34.07%	8.75

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

	2010	2009	2008	2007
<b>County Units:</b>				
General Fund	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	1.80	2.20	2.20	2.20
Bond	0.00	0.00	0.00	0.00
Total	<u>9.25</u>	<u>9.65</u>	<u>9.65</u>	<u>9.65</u>
<b>School Districts within the County:</b>				
Chippewa Local	39.40	44.90	44.90	44.90
Dalton Local	43.60	43.60	43.60	43.60
Green Local	59.70	55.15	56.05	54.35
Orrville City	63.30	58.05	58.88	54.30
Wooster City	78.70	71.60	72.30	72.30
<b>Overlapping School Districts :</b>				
North Central Local	35.70	35.70	36.00	35.90
Northwestern Local	32.60	32.60	32.60	33.60
Rittman Exempted Village	63.20	63.20	63.35	63.05
Southeast Local	51.40	44.50	44.60	44.70
Triway Local	49.40	49.50	49.80	49.90
East Holmes Local	25.60	25.70	25.70	25.95
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	55.00	58.50	59.20	59.00
Tuslaw Local	65.50	59.80	59.90	59.90
West Holmes Local	35.75	36.05	32.40	32.90
<b>Vocational School:</b>				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.85	4.85	4.85	4.10
<b>Corporations:</b>				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	15.80	15.80	15.80	15.80
Congress	2.40	2.40	13.40	13.40
Creston	13.00	13.00	13.00	13.00
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	6.70	6.70	6.70	6.70
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	3.40	3.40	3.40	3.40
Wooster	4.20	4.20	4.20	4.20

2006	2005	2004	2003	2002	2001
2.00	2.00	2.00	2.00	2.00	2.00
4.50	4.50	4.50	4.50	4.50	4.50
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
2.20	2.20	2.20	1.30	1.30	1.30
0.00	0.00	0.00	0.00	0.00	0.00
9.65	9.65	9.65	8.75	8.75	8.75
44.90	44.90	42.50	43.00	41.00	41.00
43.60	43.60	43.60	43.60	43.60	43.60
54.80	50.25	50.25	50.75	50.85	50.85
54.30	54.30	54.30	46.60	46.60	46.60
72.10	71.70	65.20	65.20	65.20	65.20
30.70	30.70	30.70	31.00	31.60	31.60
34.90	34.90	34.90	34.90	31.50	31.50
59.60	60.30	60.30	54.80	54.80	54.80
45.10	45.10	45.10	46.35	46.65	46.65
49.90	44.20	44.20	44.20	45.20	45.20
26.25	26.30	26.60	26.65	27.55	27.55
49.40	49.40	49.40	49.40	49.40	49.40
59.60	60.20	60.80	61.20	54.20	54.20
60.20	60.20	61.00	60.70	53.90	53.90
33.00	33.10	33.60	33.80	35.60	35.60
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	2.00	2.00	3.20	3.20
4.10	4.10	4.10	4.10	4.10	4.10
2.60	2.60	2.60	2.60	2.60	2.60
15.80	15.80	15.80	15.80	11.80	11.80
13.40	13.40	13.40	13.40	13.40	13.40
13.00	13.00	13.00	13.00	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10	12.10
4.50	4.50	4.50	4.50	4.00	4.00
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
6.70	7.10	7.50	7.50	7.50	7.50
2.80	2.80	2.70	2.70	2.80	2.80
2.70	2.70	2.70	2.70	4.10	4.10
3.40	3.40	3.40	3.40	3.40	3.40
4.20	4.20	4.20	4.20	4.20	4.20

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

	2010	2009	2008	2007
<b>Townships:</b>				
Baughman	4.40	4.40	4.40	4.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	8.20	8.20	8.20	8.20
Clinton	5.50	5.50	5.50	5.50
Congress	5.80	5.80	5.80	5.80
East Union	6.30	6.30	6.30	6.30
Franklin	3.30	4.60	4.60	4.60
Green	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60
Paint	11.00	11.00	11.00	11.00
Plain	4.30	4.30	4.30	4.30
Salt Creek	3.30	5.80	5.80	5.80
Sugar Creek	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	6.90	6.90	5.90	5.90
<b>Other Districts:</b>				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	4.30	4.30	4.30	4.30
Wayne County Library	1.25	1.25	1.25	1.25
Central Fire District	3.00	3.00	3.00	2.50
Orrville Library	1.70	0.75	0.75	2.25
South Central Fire District	3.00	1.50	0.00	0.00
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2006	2005	2004	2003	2002	2001
4.40	4.40	4.40	4.40	4.40	4.40
8.70	8.70	8.70	8.70	6.70	6.70
7.20	7.20	7.20	7.20	7.20	7.20
8.20	8.20	8.20	7.20	6.70	6.70
5.50	5.00	5.00	4.50	4.50	4.50
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
4.60	5.00	5.00	5.00	5.00	5.00
3.10	3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60	6.60
11.00	11.00	11.00	11.00	6.00	6.00
4.30	4.30	4.30	4.30	4.10	4.10
5.80	5.80	8.30	8.30	8.30	8.30
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
5.90	5.90	5.90	5.90	5.90	5.90
1.00	1.00	1.00	1.00	1.00	1.00
4.30	4.30	4.30	4.30	4.30	4.30
1.25	1.00	1.00	1.00	1.00	1.00
2.50	2.50	2.50	2.50	0.00	0.00
0.75	0.75	0.75	0.75	0.75	0.75
0.00	0.00	0.00	0.00	0.00	0.00
1.00	0.00	0.00	0.00	0.00	0.00

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

Year	Current Levy (1)	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected (2)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2010	\$ 17,395,971	\$ 15,767,009	90.64%	\$ 400,641	\$ 16,167,650	92.94%	\$ 1,218,577	7.00%
2009	17,694,425	15,582,932	88.07%	445,140	16,028,072	90.58%	1,552,820	8.78%
2008	17,410,534	15,554,878	89.34%	380,643	15,935,521	91.53%	1,464,599	8.41%
2007	16,460,622	14,909,622	90.58%	369,451	15,279,073	92.82%	815,138	4.95%
2006	15,996,993	14,349,310	89.70%	279,585	14,628,895	91.45%	634,640	3.97%
2005	15,996,994	14,478,839	90.51%	357,878	14,836,717	92.75%	809,776	5.06%
2004	14,971,721	13,763,350	91.93%	388,488	14,151,838	94.52%	823,174	5.50%
2003	13,791,877	12,895,760	93.50%	398,092	13,293,852	96.39%	938,596	6.81%
2002	8,664,107	8,308,496	95.90%	430,441	8,738,937	100.86%	311,838	3.60%
2001	8,596,374	8,274,967	96.26%	197,929	8,472,896	98.56%	308,044	3.58%

Source: Wayne County Auditor

(1) Amounts do not include personal property for 2001-2002.  
Amounts include real estate and personal property taxes for 2003-2008.

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

Note: See Note 6 discussion of the phase-out of personal property taxes

**Wayne County, Ohio**  
*Principal Taxpayers*  
*Real Estate and Tangible Personal Property Tax*  
*December 31, 2010 and 2001*

Taxpayer	Type of Entity	2010	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 7,152,910	0.33%
Luk USA, LLC	Manufacturer	5,635,190	0.26%
Insite Wooster LLC	Manufacturer	5,384,460	0.25%
Gerstenslager Company	Manufacturer	4,260,150	0.19%
Insite Orrville LLC	Manufacturer	3,421,300	0.16%
Wooster Associates/Wal Mart	Retail	3,331,750	0.15%
Wooster Brush	Manufacturer	2,820,060	0.13%
JBR Holdings LLC	Manufacturer	2,662,110	0.12%
Buehlers Food Market	Retail	2,539,930	0.12%
Wooster Crossings LLC	Manufacturer	2,511,150	0.11%
Total Top Ten Principal Taxpayers		<u>\$ 39,719,010</u>	<u>1.82%</u>
Total County Assessed Valuation		<u>\$ 2,186,122,137</u>	
Taxpayer	Type of Entity	2001	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Ohio Power	Electric	\$ 18,327,950	1.03%
United Telephone Company of Ohio	Telephone	11,714,640	0.66%
Newell-Rubbermaid	Manufacturer	7,494,150	0.42%
Ohio Edison	Electric	5,929,430	0.33%
East Ohio Gas Co.	Natural Gas	5,437,450	0.30%
Pennsylvania Lines LLC	Railroad	3,861,380	0.22%
Wooster Brush Company	Manufacturer	3,774,850	0.21%
LuK Incorporated	Manufacturer	3,584,560	0.20%
Columbia Gas	Natural Gas	3,540,950	0.20%
Gerstenslager Co.	Manufacturer	2,827,490	0.16%
Total Top Ten Principal Taxpayers		<u>\$ 66,492,850</u>	<u>3.72%</u>
Total County Assessed Valuation		<u>\$ 1,784,210,213</u>	

Source: Wayne County Auditor

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

Note: See Note 6 discussion of the phase-out of personal property taxes

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

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
2010	\$ 1,188,985	\$ 1,073,080	90.25%
2009 (2)	1,162,235	1,055,253	90.80%
2008	279,040	213,881	76.65%
2007	275,678	130,279	47.26%
2006	291,982	200,342	68.61%
2005	282,151	217,073	76.94%
2004	191,135	172,452	90.23%
2003	1,147,268	164,075	14.30%
2002	958,354	17,558	1.83%
2001	877,140	17,094	1.95%

Source: Wayne County Auditor

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

**Wayne County, Ohio**  
*Pledged Revenue Coverage*  
*Sewer System Revenue Bonds*  
*Last Seven Years (1)*

Year	Sewer Service Charges and Interest (2)	Direct Operating Expenses (3)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2010	\$ 851,409	\$ 658,554	\$ 192,855	\$ 104,043	\$ 159,495	0.73
2009	664,113	509,998	154,115	31,400	175,187	0.75
2008	699,533	727,555	(28,022)	30,300	112,889	(0.20)
2007	657,314	874,806	(217,492)	28,700	115,487	(1.51)
2006	968,760	871,888	96,872	33,200	120,376	0.63
2005 (4)	1,601,380	296,283	1,305,097	1,869,000	101,620	0.66
2004	370,045	387,031	(16,986)	-	6,669	(2.55)

- (1) No pledged debt incurred during 2001-2003.  
(2) Includes other operating revenues.  
(3) Direct operating expenses do not include depreciation and amortization expense.  
(4) Principal and interest includes amounts related to the retirement of \$1,860,000 in Anticipation Notes during the year.

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

Year	Primary Government			
	General Obligation Bonds	Bond Anticipation Notes	OPWC Loans	Capital Leases
2010	\$ 8,297,000	\$ 240,000	\$ 189,941	\$ -
2009	8,908,000	284,000	200,727	-
2008	9,499,000	500,000	90,000	-
2007	10,067,500	-	95,000	-
2006	10,653,500	-	100,000	-
2005	11,227,000	-	-	-
2004	11,780,500	-	-	4,913
2003	12,321,500	-	43,558	11,223
2002	12,630,000	-	54,448	460,520
2001	1,248,500	9,400,000	65,338	23,533

**Source:** Wayne County Auditor

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Sewer Revenue Bonds & Loans Payable	Total Primary Government	Percentage of Personal Income	Per Capita
\$ 4,164,084	\$ 12,891,025	0.40%	\$ 112.58
3,825,037	13,217,764	0.42%	116.37
2,653,800	12,742,800	0.40%	111.96
2,684,100	12,846,600	0.41%	112.99
2,712,800	13,466,300	0.45%	118.18
2,746,000	13,973,000	0.47%	122.90
2,755,000	14,540,413	0.49%	128.02
-	12,376,281	0.60%	109.41
-	13,144,968	0.64%	117.16
-	10,737,371	0.53%	96.69

**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>
2010	\$ 7,550,145	\$ 2,186,122,137	114,500	0.35%	\$ 65.94
2009	8,159,607	2,176,266,945	113,588	0.37%	71.84
2008	8,748,836	2,144,456,510	113,812	0.41%	76.87
2007	9,316,500	2,198,441,730	113,700	0.42%	81.94
2006	9,864,547	2,203,379,170	113,950	0.45%	86.57
2005	10,397,652	2,052,255,609	113,697	0.51%	91.45
2004	11,016,159	2,007,643,059	113,577	0.55%	96.99
2003	11,448,590	1,991,708,664	113,121	0.57%	101.21
2002	11,743,067	1,797,608,015	112,193	0.65%	104.67
2001	1,030,491	1,784,210,213	111,045	0.06%	9.28

Source: Wayne County Auditors

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

**Wayne County, Ohio**  
*Computation of Direct and Overlapping Debt*  
 December 31, 2010

	Net General Obligation Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
<b>Direct:</b>			
Wayne County	\$ 7,550,145	100.00%	\$ 7,550,145
Total direct	<u>7,550,145</u>		<u>7,550,145</u>
<b>Overlapping:</b>			
City of Wooster	4,663,473	100.00%	4,663,473
Village of Congress	9,467	100.00%	9,467
Village of Dalton	344,100	100.00%	344,100
Wooster City School District	13,544,646	100.00%	13,544,646
City of Norton	8,222,940	0.05%	4,111
City of Rittman	2,160,000	96.52%	2,084,832
Orrville City School District	16,610,000	100.00%	16,610,000
East Holmes Local School District	1,779,999	0.37%	6,586
Green Local School District	12,949,998	100.00%	12,949,998
Northwest Local School District	19,015,000	0.75%	142,613
Northwestern Local School District	5,385,000	94.78%	5,103,903
Norway Local School District	10,358,168	90.59%	9,383,464
Rittman Exempted Village School District	7,829,993	97.40%	7,626,413
Tuslaw Local School District	12,097,475	1.12%	135,492
West Holmes Local School District	11,285,000	2.09%	235,857
Wayne Public Library District	5,000,000	74.97%	3,748,500
Total overlapping	<u>131,255,259</u>		<u>76,593,455</u>
Total direct and overlapping debt	<u>\$ 138,805,404</u>		<u>\$ 84,143,600</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*

	2010	2009	2008	2007
Assessed Valuation	\$ 2,186,122,137	\$ 2,176,266,945	\$ 2,144,456,510	\$ 2,198,441,730
Bonded Debt Limit (1)	53,153,053	52,906,674	52,111,413	53,461,043
Outstanding Debt:				
General Obligation Bonds	8,297,000	8,908,000	9,499,000	10,067,500
OPWC Loans	189,941	200,727	90,000	95,000
Revenue Bonds-Enterprise	837,000	848,000	858,000	868,000
Improvement (Revenue) Bonds-Enterprise	3,327,084	2,977,037	1,795,800	1,816,100
Total Outstanding Debt	12,651,025	12,933,764	12,242,800	12,846,600
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	5,580,000	5,930,000	6,265,000	6,590,000
OPWC Loans	189,941	200,727	90,000	95,000
Revenue Bonds-Enterprise	837,000	848,000	858,000	868,000
Improvement (Revenue) Bonds-Enterprise	3,327,084	2,977,037	1,795,800	1,816,100
Amount Available in Debt Service	746,855	748,393	750,164	751,000
Total Exemptions	10,680,880	10,704,157	9,758,964	10,120,100
Net Debt	1,970,145	2,229,607	2,483,836	2,726,500
Voted Debt Margin	51,182,908	50,677,067	49,627,577	50,734,543
Legal Debt Margin as a Percentage of the Debt Limit	96.29%	95.79%	95.23%	94.90%
Bonded Debt Limit (2)	21,861,221	21,762,669	21,444,565	21,984,417
Outstanding Debt:				
General Obligation Bonds	8,297,000	8,908,000	9,499,000	10,067,500
OPWC Loans	189,941	200,727	90,000	95,000
Revenue Bonds-Enterprise	837,000	848,000	858,000	868,000
Improvement (Revenue) Bonds-Enterprise	3,327,084	2,977,037	1,795,800	1,816,100
Total Outstanding Debt	12,651,025	12,933,764	12,242,800	12,846,600
Less Exemptions:				
General Obligation Bonds - Voted	5,580,000	5,930,000	6,265,000	6,590,000
OPWC Loans	189,941	200,727	90,000	95,000
Revenue Bonds-Enterprise	837,000	848,000	858,000	868,000
Improvement (Revenue) Bonds-Enterprise	3,327,084	2,977,037	1,795,800	1,816,100
Amount Available in Debt Service	746,855	748,393	750,164	751,000
Total Outstanding Debt	10,680,880	10,704,157	9,758,964	10,120,100
Amount of Debt Applicable to Debt Limit	1,970,145	2,229,607	2,483,836	2,726,500
Unvoted Debt Margin	19,891,076	19,533,062	18,960,729	19,257,917

(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.

2006	2005	2004	2003	2002	2001
\$ 2,203,379,170	\$ 2,052,255,609	\$ 2,007,643,059	\$ 1,991,708,664	\$ 1,797,608,015	\$ 1,784,210,213
53,584,479	49,806,390	48,691,076	48,292,717	43,440,200	43,105,255
10,653,500	11,227,000	11,780,500	12,321,500	12,630,000	1,248,500
100,000	-	-	43,558	54,448	65,338
877,000	886,000	895,000	-	-	-
1,835,800	1,860,000	1,860,000	-	-	-
13,466,300	13,973,000	14,535,500	12,365,058	12,684,448	1,313,838
6,900,000	7,200,000	7,490,000	7,775,000	7,900,000	-
100,000	-	-	43,558	54,448	65,338
877,000	895,000	895,000	-	-	-
1,835,800	1,860,000	1,860,000	-	-	-
788,953	829,348	764,341	872,910	886,933	218,009
10,501,753	10,784,348	11,009,341	8,691,468	8,841,381	283,347
2,964,547	3,188,652	3,526,159	3,673,590	3,843,067	1,030,491
50,619,932	46,617,738	45,164,917	44,619,127	39,597,133	42,074,764
94.47%	93.60%	92.76%	92.39%	91.15%	97.61%
22,033,792	20,522,556	20,076,431	19,917,087	17,976,080	17,842,102
10,653,500	11,227,000	11,780,500	12,321,500	12,630,000	1,248,500
100,000	-	-	43,558	54,448	65,338
877,000	886,000	895,000	-	-	-
1,835,800	1,860,000	1,860,000	-	-	-
13,466,300	13,973,000	14,535,500	12,365,058	12,684,448	1,313,838
6,900,000	7,200,000	11,780,500	12,321,500	-	-
100,000	-	-	43,558	54,448	65,338
877,000	895,000	895,000	-	-	-
1,835,800	1,860,000	1,860,000	-	-	-
788,953	829,348	-	872,910	886,933	218,009
10,501,753	10,784,348	14,535,500	13,237,968	941,381	283,347
2,964,547	3,188,652	-	(872,910)	11,743,067	1,030,491
19,069,245	17,333,904	20,076,431	20,789,997	6,233,013	16,811,611

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

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Year	Population (1)	Personal Income(000's) (2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2010	114,500	\$ 3,404,705	\$ 29,909	9.7%
2009	113,588	3,476,323	28,888	9.7%
2008	113,812	3,355,742	28,020	5.6%
2007	113,700	3,235,234	27,340	4.7%
2006	113,950	3,136,021	26,176	4.5%
2005	113,697	3,074,930	26,176	4.7%
2004	113,577	2,895,093	26,176	4.7%
2003	113,121	2,829,718	18,330	4.8%
2002	112,193	2,798,867	18,330	5.4%
2001	111,045	2,035,454	18,330	3.9%

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

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

Employer	Industry	2010 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	1,394	2.36%
Wayne County	Government	813	1.38%
Luk USA LLC	Automotive	800	1.36%
College of Wooster	Schools- Universities & College Academic	700	1.19%
Ohio State University	Schools- Universities & College Academic	675	1.14%
Wooster Community Hospital	Hospitals	600	1.02%
Wooster City Schools	School	564	0.96%
Wooster Brush	Paint Brushes and Rollers	555	0.94%
Gerstenslager Company	Automotive Stamping	524	0.89%
Wal-Mart Supercenter	Department Store	450	0.76%
<b>Total</b>		<b>7,075</b>	<b>11.99%</b>
Total Employment within the County (2)		<b>59,008</b>	

Employer	Industry	2001 (1)	
		Number of Employees	Percentage of Total Employment
Newell-Rubbermaid	Manufacture Plastics	1,250	*
Gerstenslager Company	Automotive Stampings	1,050	*
Wayne County	Government	835	*
College of Wooster	Education	800	*
J.M. Smucker	Jams, Jellies and Preserves	800	*
LuK Incorporated	Manufacturing	733	*
D & S Distribution	Warehousing	700	*
Bosch Rexroth Corp	Mobile Hydraulics	650	*
City of Wooster	Government/Hospital	600	*
Wooster City Schools	Education	600	*
<b>Total</b>		<b>8,018</b>	<b>*</b>
Total Employment within the County			*

Sources:

(1) Wayne County Auditor's Office, Wayne County Public Library, Wayne County Economic Development Council

(2) Wayne County Economic Development Council

\* Information not available from 2001 Comprehensive Annual Financial Statements

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>General Government</b>									
<b>Legislative and Executive</b>									
Commissioners	19.50	21.00	22.00	35.50	54.00	49.00	43.50	41.50	47.00
Auditor	29.50	29.50	30.00	30.00	29.50	28.50	28.50	30.00	30.50
Treasurer	5.50	5.50	5.50	5.50	6.00	6.00	6.00	6.00	7.00
Prosecuting Attorney	25.00	25.50	30.50	29.00	34.00	31.00	36.00	29.00	27.00
Board of Elections	9.00	8.50	10.50	8.50	9.00	9.00	9.00	11.00	9.00
Recorder	4.00	4.25	4.50	5.00	5.00	5.00	5.00	5.00	4.00
Buildings and Grounds	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Data Processing	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Judicial</b>									
Common Pleas Court	22.00	20.50	20.00	13.00	15.00	15.00	13.00	13.00	13.00
Probate Court	4.00	4.00	4.00	3.00	3.00	3.00	4.00	4.00	4.00
Juvenile Court	20.50	20.50	20.50	21.00	20.00	20.00	19.00	19.00	19.00
Municipal Court	21.00	22.00	25.50	23.00	21.00	21.00	21.00	21.00	21.00
Clerk of Courts	34.25	32.75	34.50	38.50	38.00	35.00	34.00	33.50	35.00
Law Library	0.50	0.50	0.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Public Safety</b>									
Sheriff	66.50	77.50	85.50	97.00	100.00	92.00	93.50	91.50	97.50
Probation	2.50	3.50	4.00	3.00	3.00	3.00	3.00	3.00	3.50
Disaster Services	2.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00	3.00
Coroner	2.00	2.00	2.00	1.00	1.00	1.00	2.00	2.00	2.00
Justice Center	21.75	22.25	26.00	33.50	40.00	44.00	42.00	39.50	36.50
<b>Public Works</b>									
Engineer	44.25	46.00	50.00	50.00	54.50	55.25	48.75	56.50	53.25
Building Department	5.50	5.00	8.00	7.00	7.00	9.00	9.00	9.00	9.00
Sewer District	5.00	5.50	5.50	5.00	5.00	5.00	5.00	5.00	4.00
Health	33.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Human Services</b>									
Care Center	73.00	77.25	79.00	98.00	95.00	101.00	106.00	113.00	105.00
DD	190.50	203.75	213.50	193.50	193.50	194.00	194.00	195.50	186.50
Jobs and Family Services	65.00	73.00	68.00	68.00	68.00	69.00	70.00	68.00	71.00
Children's Services	60.00	64.00	65.00	63.00	60.00	59.50	58.50	71.00	70.00
Child Support Enforcement Agency	28.50	30.50	30.50	30.00	29.00	30.50	31.00	31.00	33.00
Veteran Services	12.00	11.00	11.50	9.00	9.50	9.00	11.50	6.50	6.50
<b>Total</b>	<b>813.25</b>	<b>825.75</b>	<b>867.00</b>	<b>881.00</b>	<b>911.00</b>	<b>905.75</b>	<b>903.25</b>	<b>915.50</b>	<b>905.25</b>

**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.

Information prior to 2002 is not readily available.

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>General Government</b>									
<b>Legislative and Executive</b>									
<b>Commissioners</b>									
Number of resolutions	591	681	635	729	761	777	781	729	684
Number of meetings	53	56	53	53	53	55	53	54	54
<b>Auditor</b>									
Number of non-exempt conveyances	1,660	1,524	1,766	2,552	2,415	2,595	2,349	3,007	2,980
Number of exempt conveyances	1,460	1,451	1,516	1,669	1,725	2,337	1,759	1,922	1,943
Number of real estate transfers	3,120	2,975	3,282	4,221	4,140	4,932	4,108	4,929	4,923
Number of county parcels	59,009	59,780	59,770	57,381	59,849	57,398	56,978	56,216	55,750
Number of personal property returns	28	28	183	559	691	855	862	3,337	3,344
Number of checks issued	20,006	21,648	24,377	26,552	32,316	34,378	36,930	40,390	41,987
<b>Treasurer</b>									
Number of parcel billings	117,952	119,558	120,060	116,000	114,826	113,997	112,464	111,530	110,668
Return on portfolio	92.00	91.00	91.00	96.00	96.00	91.00	94.00	94.00	93.00
<b>Prosecuting Attorney</b>									
Number of cases - criminal - felony	520	503	478	498	570	528	506	303	253
Number of cases - criminal - municipal	1,710	1,532	1,424	1,984	2,134	1,512	5,094	4,444	4,105
Number of cases - traffic	1,986	860	949	1,070	2,083	1,381	963	1,188	1,832
Number of cases - civil	689	734	2,203	3,205	494	472	377	306	263
Number of township requests	130	165	62	275	156	151	146	142	138
<b>Board of Elections</b>									
Number of registered voters	74,988	73,588	73,217	68,829	70,286	69,995	69,672	61,686	60,048
Number of voters last general election	36,567	34,724	52,276	22,712	38,559	31,419	52,695	27,379	31,391
Percentage of register voters that voted	48.00%	47.19%	72.20%	33.00%	47.24%	45.72%	75.63%	44.38%	52.28%
Number Voting Machines	375	375	375	375	375	480	480	480	480
<b>Recorder</b>									
Number of deeds recorded	3,280	2,801	3,167	3,746	3,885	4,259	4,288	4,235	4,144
Number of mortgages recorded	3,416	3,867	3,806	5,394	6,482	7,108	7,723	10,669	8,990
Number of military discharges recorded	21	27	15	21	22	46	43	52	99
<b>Buildings and Grounds</b>									
Number of buildings	23	23	23	23	23	23	23	21	21
Square footage of buildings	686,880	686,880	686,880	686,880	686,880	686,880	686,880	650,278	650,278
<b>Data Processing</b>									
Number of users served	110	82	73	96	44	45	45	45	44
<b>Central Purchasing</b>									
Number of purchase orders issued	2,250	2,357	2,779	3,303	3,196	4,016	n/a	n/a	n/a
<b>Judicial</b>									
<b>Common Pleas Court</b>									
Number of civil cases filed	917	981	980	944	907	796	820	794	653
Number of criminal cases filed	531	510	480	465	566	478	480	341	145
Number of domestic cases filed	531	635	576	612	660	633	630	645	709
<b>Probation</b>									
Average daily case load	460	430	400	394	315	330	345	330	320
<b>Domestic Relations</b>									
Number of cases filed	531	635	576	612	606	580	627	647	712
Number of protective orders	88	102	69	73	71	56	70	0	0
<b>Probate Court</b>									
Number of civil cases filed	1,559	1,445	1,560	1,486	1,565	1,503	1,557	1,620	1,638
<b>Juvenile Court</b>									
Number of adjudged delinquent cases filed	408	461	608	756	763	765	696	780	617
<b>Probation</b>									
Average daily case load	85.25	77.25	92.17	119.92	100.38	93.46	83.46	79.62	76.92

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Rehabilitation Center</b>									
Average daily center census	0	0	37	37	40	43	46	41	42
<b>Clerk of Courts</b>									
Number of civil cases filed	936	981	1,866	1,114	873	797	820	797	654
Number of criminal cases filed	531	503	480	499	470	528	506	346	252
<b>Law Library</b>									
Law Library Budget	\$ 182,282	\$ 198,415	\$ 203,706	\$ 230,737	\$ 237,053	\$ 219,724	\$ 229,856	\$ 260,162	\$ 255,510
Number of volumes in collection	8088	9143	9143	9143	9038	9012	8995	8998	9015
Number of electronic subscriptions	5	16	16	18	16	14	13	9	6
<b>Public Safety</b>									
<b>Sheriff</b>									
<b>Jail Operation</b>									
Average daily jail census	110	12	95	103	95	92	94	95	96
Prisoners booked	3,018	3,239	3,470	3,621	3,745	3,549	3,532	3,242	2,950
Prisoners released	3,029	3,223	3,488	3,622	3,650	3,457	3,438	3,147	2,854
Out of County bed days used	0	650	21	63	40	7	4	9	50
<b>Enforcement</b>									
Number of incidents reported	8,251	10,497	9,680	10,855	10,849	9,927	10,667	11,252	11,243
Number of citations issued	431	943	728	1,280	1,934	1,527	1,555	2,199	1,803
Number of papers served	5,410	5,082	5,818	5,669	6,328	5,928	5,926	5,564	5,063
Number of telephone calls	20,767	20,211	20,925	22,995	13,043	12,058	14,956	15,653	13,056
Number of transport hours	1,696	4,419	4,285	2,591	1,335	1,106	1,041	1,161	986
Number of court security hours	4,311	4,293	4,241	4,190	4,190	4,190	4,190	4,190	4,190
<b>Disaster Services</b>									
Number of emergency responses	1	0	0	0	0	0	1	1	1
<b>Coroner</b>									
Number of cases investigated	71	66	73	68	76	74	57	47	56
Number of autopsies performed	8	7	15	14	25	32	n/a	n/a	n/a
Number of referrals	83	64	0	0	0	0	0	0	0
<b>Public Works</b>									
<b>Engineer</b>									
Miles of roads resurfaced	25	6	4	11	17	14	14	21	33
Number of bridges replaced/improved	6	9	9	10	9	13	13	11	7
Number of culverts built/replaced/improved	33	25	47	37	49	46	61	44	36
<b>Building Department</b>									
Number of permits issued	541	593	610	687	1,627	881	980	1,039	1,214
Number of inspections performed	3,905	4,655	4,845	4,592	3,423	6,212	6,210	6,796	6,820
<b>Sewer District (4)</b>									
Average daily sewage treated	300,550	306,828	305,000	18,375	15,700	20,300	17,000	19,900	16,800
Number of tap-ins	7	2	1	5	180	104	121	12	5
Number of customers	870	860	855	853	850	670	566	445	433

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Health</b>									
<b>DD</b>									
Number of students enrolled									
Early intervention program	86	65	68	66	65	52	64	64	67
Preschool	34	35	34	32	36	35	33	33	35
School age	75	80	92	84	85	82	84	76	69
Number employed at workshop	304	319	308	324	325	318	310	303	285
Average client count by service type									
N.A.W. Habilitation	129	135	45	53	46	60	103	108	87
N.A. W. Sheltered Employment	158	168	237	212	247	188	131	119	123
N.A. W. Enclave/Supported Employ.	6	5	13	42	14	49	58	57	56
Individual Work Placement	11	11	13	17	18	21	18	19	19
<b>Human Services</b>									
<b>Jobs and Family Services</b>									
Average client count - food stamps	12,185	9,500	8,119	7,186	6,632	6,518	5,889	5,469	4,654
Average client count - day care	4,585	5,046	5,502	4,500	5,796	5,664	516	4,752	4,644
Average client count - WIA	341	80	56	60	80	110	173	154	185
Average client count - heating assistance	280	326	289	314	233	417	567	375	463
Average client count - job placement	9,506	9,912	14,616	13,287	13,463	13,972	10,471	5,329	4,304
<b>Children's Services</b>									
Average client count - foster care	83	107	127	120	114	142	137	148	121
Average client count - adoption	20	21	7	21	12	10	8	13	15
<b>Child Support Enforcement Agency</b>									
Average number of active support orders	7,276	7,276	7,368	6,982	6,665	6,590	6,312	6,296	5,974
Percentage collected	70.23%	69.82%	72.01%	74.78%	74.45%	74.40%	73.75%	73.60%	74.47%
<b>Veteran Services</b>									
Number of clients served	266	326	340	270	285	304	301	328	318
Amount of benefits paid to county residents	\$ 334,127	\$ 419,144	\$ 484,242	\$ 394,367	\$ 460,502	\$ 395,505	\$ 424,128	\$ 425,586	\$ 426,217
<b>Conservation and Recreation</b>									
<b>Community and Economic Development</b>									
Number of contacts	N/A								
Number of projects	0	1	0	1	1	1	1	2	2
Number of jobs created	0	6	0	0	0	21	26	65	269
Number of jobs retained	0	74	0	6	6	0	0	0	0

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

(2) Estimated

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

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

(4) 2008 - 2010 numbers are in gallons. 2002 - 2007 are in tons.

n/a - Information not readably available.

**Source:** County departmental records.

Information prior to 2002 is not readably available.

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>General Government</b>									
<b>Legislative and Executive</b>									
<b>Commissioners</b>									
Administrative office space (sq. ft.)	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392
<b>Auditor</b>									
Administrative office space	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366
<b>Treasurer</b>									
Administrative office space	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967
<b>Prosecuting Attorney</b>									
Administrative office space	5,960	5,960	5,960	5,960	5,960	5,960	5,960	5,960	5,960
<b>Board of Elections</b>									
Administrative office space	4,473	4,473	4,473	4,473	4,473	4,473	4,473	4,473	4,473
Voting Machines	375	375	375	375	375	480	480	480	480
<b>Recorder</b>									
Administrative office space	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337
<b>Buildings and Grounds</b>									
Administrative office space	615	615	615	615	615	615	615	615	615
<b>Data Processing</b>									
Administrative office space	472	472	472	472	472	472	472	472	472
<b>Central Purchasing</b>									
Administrative office space	132	132	132	132	132	132	132	132	132
<b>Risk Management</b>									
Administrative office space	140	140	140	140	140	140	140	140	140
<b>Judicial</b>									
<b>Common Pleas Court</b>									
Number of court rooms	4	4	4	4	4	4	4	4	4
<b>Probate Court</b>									
Number of court rooms	1	1	1	1	1	1	1	1	1
<b>Juvenile Court</b>									
Number of court rooms	3	3	3	3	3	3	3	3	3
<b>Municipal Court</b>									
Number of court rooms	3	3	3	3	3	3	3	3	3
<b>Clerk of Courts</b>									
Administrative office space	7,220	7,220	7,220	7,220	7,220	7,220	7,220	7,220	7,220
<b>Discipline &amp; Rehabilitation Center</b>									
Capacity	CLOSED	CLOSED	60	60	60	60	60	60	60
<b>Domestic Relations</b>									
Administrative office space	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
<b>Law Library</b>									
Administrative office space	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491
<b>Information Technology</b>									
Administrative office space	787	787	787	787	787	787	787	787	787
<b>Public Safety</b>									
<b>Sheriff</b>									
Jail capacity	120	117	117	117	117	117	117	117	117
Number of patrol vehicles	29	35	36	36	36	36	35	36	35
<b>Probation</b>									
Administrative office space	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825
<b>Disaster Services</b>									
Number of emergency response vehicles	1	2	2	2	2	2	2	2	2

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002
Coroner									
Number of emergency response vehicles	1	1	1	1	1	1	0	0	0
Public Works									
Engineer									
Centerline miles of roads	499	501	501	501	501	494	494	494	495
Number of bridges	492	492	509	509	509	511	513	513	514
Number of culverts-estimated	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Number of traffic signs-estimated	8,000	8,000	8,000	8,000	8,000	8,000	10,000	10,000	10,000
Number of vehicles	60	60	60	60	60	56	54	53	53
Building Department									
Administrative office space	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881
Sewer District									
Number of treatment facilities	10	9	9	9	9	9	8	7	7
Number of pumping stations	11	7	7	7	7	7	7	6	6
Miles of sewer lines	23	21	21	21	21	21	16	12	12
Health									
D									
Number and type of facilities	4	4	4	4	4	4	4	4	4
Number of busses	29	30	30	30	30	30	30	30	30
Human Services									
Jobs and Family Services									
Administrative office space	23,645	23,645	23,645	23,645	23,645	23,645	23,645	23,645	23,645
Number of vehicles	3	1	1	1	1	1	2	2	3
Children's Services									
Administrative office space	27,075	27,075	27,075	27,075	27,075	27,075	27,075	27,075	27,075
Number of vehicles	1	1	1	1	1	1	1	1	1
Child Support Enforcement Agency									
Administrative office space	RENTAL								
Number of vehicles	2	1	1	1	1	1	1	1	0
Veteran Services									
Administrative office space	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069
Number of vehicles	2	2	2	2	2	2	2	2	2

**Source:**

Auditor's Office  
Maintenance Department  
Environmental Services  
Engineer Department

Information prior to 2002 is not readily available.

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# Wayne County, Ohio Elected Officials

December 31, 2010

Board of Commissioners: Ann M. Obrecht, Jim Carmichael, Scott Wiggam

County Court Judges: Carol White Millhoan, William G. Rickett

Court of Common Pleas: Robert J. Brown, Mark K. Weist

Probate Court Judge: Raymond Leisy

Auditor: Jarra L. Underwood

Clerk of Courts: Tim Neal

Coroner: Dr. Amy Jolliff

Engineer: Roger Terrill

Prosecutor: Martin Frantz

Recorder: Jane Carmichael

Sheriff: Thomas Maurer

Treasurer: Beverly Shaw





# Dave Yost • Auditor of State

## WAYNE COUNTY FINANCIAL CONDITION

### WAYNE COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 22, 2011