

A photograph of a weathered wooden barn with an American flag and the text 'ESTABLISHED IN 1812' on its side.

# **COMPREHENSIVE ANNUAL FINANCIAL REPORT WAYNE COUNTY, OHIO**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017**



**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
OF WAYNE COUNTY, OHIO  
FOR YEAR ENDED DECEMBER 31, 2017  
PREPARED BY AUDITOR'S OFFICE  
JARRA UNDERWOOD, AUDITOR  
428 WEST LIBERTY STREET WOOSTER, OHIO**







**Wayne County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2017*

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# INTRODUCTION



WATER VALVE

HOSE-VENT

## CHIPPEWA TWP FIRE

*The Chippewa Fire department was established in 1880. The first full time Fire Chief was hired in 2005. Today the department continues to provide Fire & EMS services responding to over 1,000 calls annually under Chief Joyce Forrer.*







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

428 West Liberty Street • Wooster, Ohio 44691  
330.287.5430 • fax 330.287.5436  
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June 27, 2018

Honorable Ron Amstutz, Commissioner  
Honorable Ann Obrecht, Commissioner  
Honorable Sue Smail, Commissioner

Citizens of Wayne County:

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Wayne County, Ohio (County) for the fiscal year ended December 31, 2017. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities. The information contained in this report will assist County officials in making management decisions and provide quality financial information to the County taxpayers, investors and all other interested parties with comprehensive financial data which can be used to compare the County's financial position, and results of its operations, with those of other government entities.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor's Office. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents 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 separated organizations which are fiscally independent of the County or for which the County is fiscally responsible. The County has no component units in fiscal year 2017.

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

The County is also associated with the following organizations:

**Joint Ventures without Equity Interest**

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

**Jointly Governed Organizations**

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

**Related Organizations**

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

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

**Wayne County District Board of Health**

**Wayne County Soil and Water Conservation District**

**Wayne County Mental Health and Recovery Board**

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

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

## **THE COUNTY AND FORM OF GOVERNMENT**

### ***History and Profile of the County***

The State of Ohio originally organized the County of Wayne as a township, by the name of Killbuck, called after an Indian chief of that name. In 1812 under an Act of the Legislature of the State of Ohio the county was organized as a separate county. Wayne County was named for Revolutionary War Brigadier General Anthony Wayne. Today Wayne County is the 13<sup>th</sup> largest county in Ohio encompassing 555 square miles, and 24<sup>th</sup> largest in population with over 116,000 residents. The County includes sixteen townships, twelve villages and three cities. Of the three cities, Wooster is the County seat. Educational services are provided by eleven quality schools. The Wayne County Public Library and the Orrville Public Library serve the communities of the county. The County is located in Northeast Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. The Lincoln Highway Historic Byway runs through the County opening the western portion of the county to automobile travel in the early 20<sup>th</sup> century.

### ***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.

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 triennial update was completed in 2017. The next six year reappraisal will be completed in 2020. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

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

## **LOCAL ECONOMY**

The County maintains a delicate balance between industry, commercial retail and agriculture to preserve our rural character along with its ambiance. We are fortunate to have a diversified economic base. Approximately 78% of real estate taxes are paid by agricultural/residential owners and 22% of these taxes are paid by commercial and industrial owners. Our Elected Officials are cognizant of the fact that the county is rich in natural beauty and natural wonders, we continually work to protect our unique flavor and diversity.

A number of state highways traverse the County, which provide a direct link to the markets of metropolitan areas of Akron, Cleveland and Columbus. With access to major thoroughfares, the County benefits from trucking terminals of large carriers located in the county providing convenient access to global transportation and distribution networks for our businesses.

The County has ease of access to multiple modes of transportation. Air service is easily accessible to industry and residents as are major railroad lines. These forms of commercial transportation enhance the Counties ability to attract businesses.

For the twelfth consecutive year the Wayne County Micropolitan area took home a Top Ten finish in the Site Selection magazine rankings for new business growth. At number 3, this is the fourth time the area has claimed this position on the annual list. POLICOM ranked the county 5<sup>th</sup> overall for economic strength. This ranking is based on diversified economic strength and growth over an extended period of time. During this period the County has netted nearly 4,000 new jobs and \$1 billion in capital investments. Countywide employment has increased by nearly 13 percent while wages have risen by an estimated 20%.

The County appeals to both large and small employers due to the broad focus on all aspects of economic development. These employers enjoy both a competitive business advantage along with a high quality of life. The commercial landscape contains vibrant businesses; no competition exists between the local government and development organizations. This great spirit of cooperation creates a diverse community along with a well-educated, cost competitive skilled workforce. Our strong government structure in addition to our vigorous development team ensures a future that looks brighter and better for economic growth within the County.

The County is often dubbed the Gateway to Amish Country, with one of the largest community of Amish in the world. Horse-drawn buggies, one room schoolhouses and community barn raisings are frequent sights for visitors intrigued by the old world lifestyle. We maintain a rural lifestyle with proximity to urban amenities.

Tourism is a diverse composite of economic activities in the county including transportation, recreation, retail lodging and food and beverage sectors. Tourism supports one in every seventeen jobs in the County. Popular attractions are Lehman's Old Time Hardware, the Ohio Light Opera, Johnson Woods State Nature Preserve or the 5,000 acre Killbuck Marsh wildlife area. Visitors to the County generated business sales of \$244 million and sustained 3,000 private sector jobs (or 5.8%) providing wages in excess of \$62 million, generating \$30 million in taxes. All business sectors benefit from tourism activity.

Smith Dairy, J.M. Smucker, Buehler Food Markets, Seaman Corp, Wooster Motor Ways, Wooster Brush Company and Venture Products corporate headquarters are located in the County. These companies continue to prosper.

Three leading education and research institutions are located within 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 2017 was 3.1%, lower than the State average of 4.7% and the national average of 4.4%.

We encourage high quality development and growth while maintaining a balance between agricultural, commercial, industrial and residential growth. Future endeavors will increase our resident's prosperity, yet continue the effort to conserve the County's rich rural atmosphere. All of these groups remind us that economic growth is a powerful anchor in retaining and expanding businesses.

The County's consistency in being a leading producer of high quality agricultural products has made it one of the most sought after markets for development opportunities; our agricultural history along with distinctive jewels such as the OARDC, position the County to attract agrobioscience companies. Agriculture remains our number one industry with nearly 270,000 acres of farm ground being actively used. The County's rich soil and plentiful water supply continue to support a strong agricultural economy.

## **MAJOR INITIATIVES**

The economy in the County for 2017 surpassed the state and national trends. Residential and agricultural expansion added \$48 million to the tax base in the County, the total commercial and industrial development exceeded \$64 million.

Green Field Farms, a 200 member Amish cooperative, invested \$4.6 million in a cold storage facility for locally grown produce and an organic milk processing plant. Kroger will buy the bulk of products produced at both of these ventures.

Buckeye Dimensions constructed a 50,000 square foot hardwood furniture facility which will manufacture table tops and components for commercial grade applications. The investment was \$2.5 million.

Animal Supply Company invested nearly \$6 million in a facility that distributes pet food and supplies to animal supply stores throughout the Great Lakes Region.

Venture Products will introduce a new product line in 2018. In preparation 135,000 square feet were constructed anticipating the creation of 120 jobs. The project added \$7 million to the County's tax base.

The Rover Pipeline, a dual 42' pipeline which will transport natural gas to domestic and international markets now traverses through parts of the county. In addition to the pipeline a 39,000 square foot compressor station was constructed.

## **PLANS FOR 2018 AND BEYOND**

The County has a longstanding tradition of providing effective and efficient services for our residents. The County takes great pride in implementing innovative solutions to community issues and concerns, especially during this time of increasing costs and reductions in federal and state funding. The County is constantly monitoring its revenue sources in light of future projects. The General Fund Budget is managed conservatively in order to operate within its available revenue stream while also maintaining the mandatory services it must provide, through prioritization of spending which reflects state and federal mandates and community need.

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

The heroin/opioid epidemic is affecting every community in the County; this crisis is taking the lives of our family members, neighbors and friends. Our Judicial and law enforcement teams are working together to collectively attack this social problem. With a 40 year old jail that is no longer able to meet the demands of the county, the County Commissioners have contracted with an engineering firm to determine the immediate and long term needs for incarcerating those that break the law.

## **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. 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 seventeenth year the County has prepared financial statements following GASB Statement No. 34 “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.” GASB Statement No. 34 creates basic financial statements for reporting on the County’s financial activities as follows:

***Government-wide financial statements*** – These statements are prepared on the accrual basis of accounting, which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

***Fund financial statements*** – These statements present information for individual major funds rather than by fund type. Non-major funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include reconciliation to the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

***Statement of budgetary comparisons*** – These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Auditor's Report, providing an assessment of the County's finances for 2017 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain nonmajor funds of the County.

### ***Financial Highlights***

***Internal Service Fund*** – The internal service funds account for the financing of services provided by a department or agency of the County on a cost-reimbursement basis. The internal service fund has \$ 4,560,805 in net position at December 31, 2017. This balance is the result of the accumulation of sufficient resources from charging back the County funds, and several government units within the County, that participate in the self-insurance programs.

***Fiduciary Funds*** - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of 137,241,720 at December 31, 2017. 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.

## **OTHER INFORMATION**

### ***Independent Audit***

Included in this report is an unmodified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2017, 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.

Management's discussion and analysis (MD & A) immediately follows the independent auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD & A complements this letter of transmittal and should be read in conjunction with it.

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

### **Use of the Report**

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

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



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

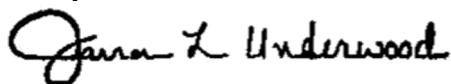
The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2016. This was the twenty first consecutive year that the County has achieved 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 Comprehensive Annual Financial Report is the end product of combined talents and efforts of numerous Wayne County individuals. The conservative financial leadership provided by the County’s elected officials and the dedicated work and diligence of the collective finance and accounting personnel is reflected within this report.

This report would not have been possible without the support and dedication of a number of the employees of the County Auditor’s Office, and County department heads. A special thanks to Keely Zemrock, Chief Deputy Auditor, Carol Zemrock, Fiscal Officer, and our consultant Rea and Associates, Inc. for their assistance on this project. Due credit should also be given to County Administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. A special thanks to the following Wayne County Townships for providing information and the pictures featured in this report. These townships are: Chippewa and Greene.

Sincerely,

A handwritten signature in black ink that reads "Jarra L Underwood". The signature is written in a cursive, flowing style.

Jarra L. Underwood  
Wayne County Auditor

***Wayne County, Ohio***  
*Elected Officials Roster*  
*December 31, 2017*

***Board of Commissioners***

Ann Obrecht  
Sue Smail  
Ron Amstutz

***Auditor***

Jarra L. Underwood

***Clerk of Courts***

Tim Neal

***Coroner***

Dr. Amy Jolliff

***Court of Common Pleas***

Mark K. Wiest  
Corey E. Spitler

***County Court Judges***

Timothy Vansickle  
Carol White Millhoan

***Engineer***

Scott Miller

***Probate Court***

Laticia Wiles

***Prosecutor***

Daniel Lutz

***Recorder***

Jane Carmichael

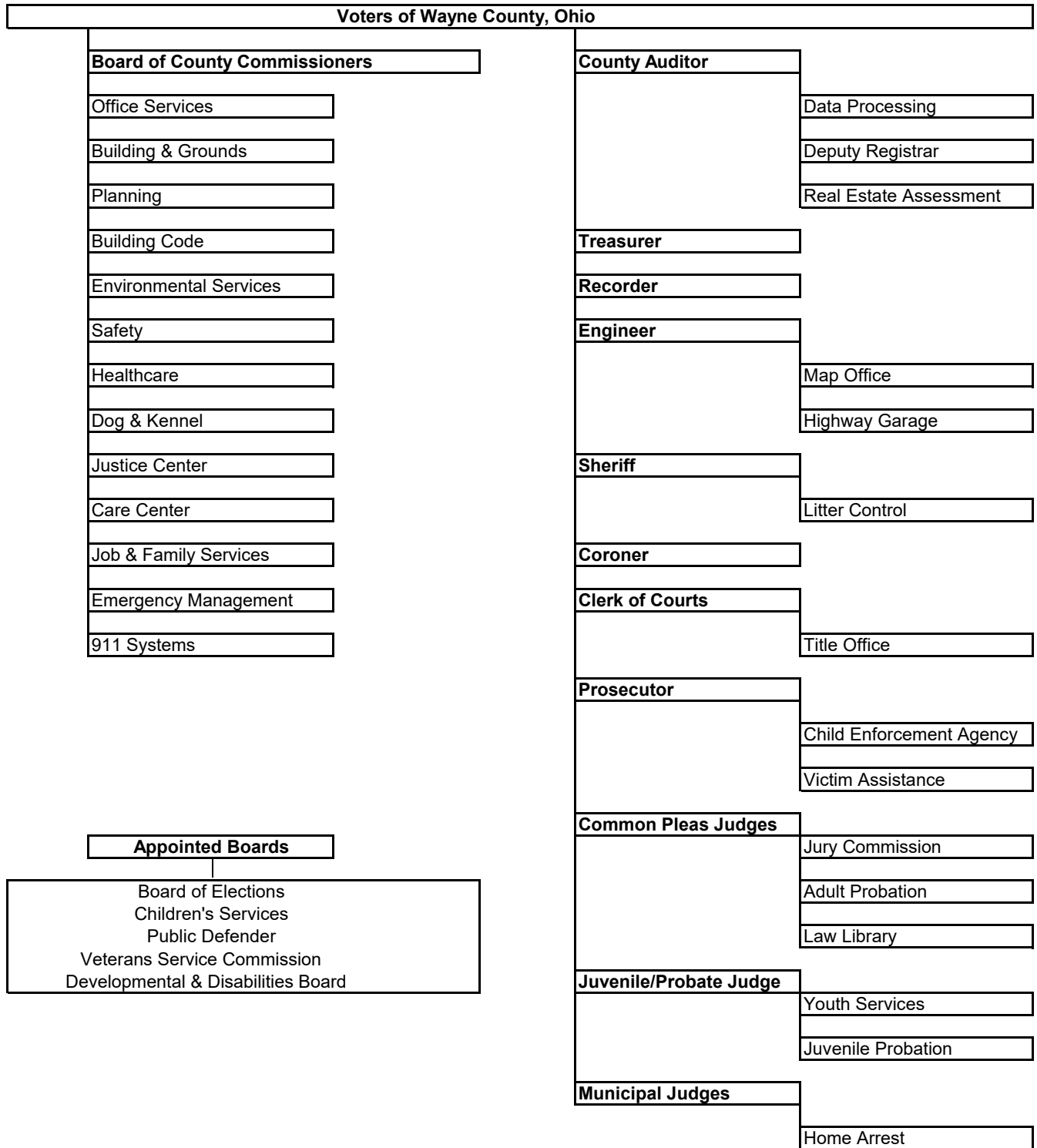
***Sheriff***

Travis Hutchinson

***Treasurer***

Dawn Zerrer

**WAYNE COUNTY, OHIO  
ORGANIZATION CHART  
DECEMBER 31, 2017**





Government Finance Officers Association

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

Presented to

**Wayne County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morill*

Executive Director/CEO

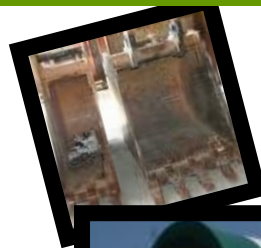


# FINANCIALS

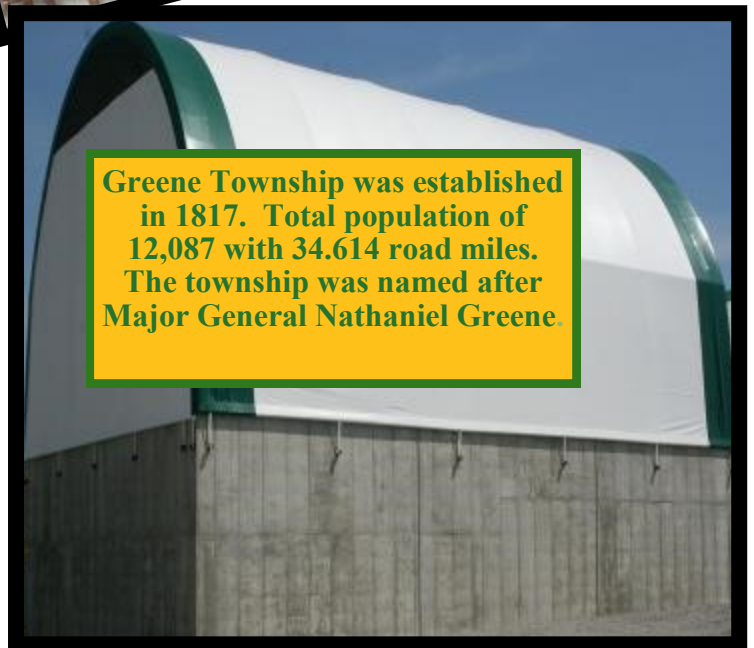


**GREENE  
TOWNSHIP**

*Homer Hostetler Trustee  
Scott Imhoff Trustee  
Donald Zimmerly Trustee  
Donald Dravenstott Fiscal Officer  
George Pertee Road Superintendent*



Greene Township was established in 1817. Total population of 12,087 with 34.614 road miles. The township was named after Major General Nathaniel Greene.







# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

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

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, County Board of Developmental Disabilities, Job and Family Services, Wayne County Care Center and Children Services Board Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

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

#### ***Supplementary and Other Information***

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

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

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Dave Yost", with a stylized, cursive script.

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 27, 2018

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**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

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, 2017. 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 2017 are as follows:

- The total net position of the County decreased \$2,235,849. Net position of governmental activities decreased \$1,892,116 which represents a 2.1% decrease over 2016. Net position of business-type activities decreased \$343,733 or 2.1% over 2016.
- General revenues accounted for \$35,644,217 or 49.0% of total governmental activities revenue. Program specific revenues accounted for \$37,110,889 or 51.0% of total governmental activities revenue.
- Governmental activities capital assets decreased \$1,002,159. Business-type activities capital assets decreased \$227,953.
- The County had \$74,597,222 in expenses related to governmental activities; \$37,110,889 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$35,644,217 were not sufficient to provide for these programs.
- The General fund, the County's largest major fund, had revenues of \$27,035,526 in 2017, and expenditures of \$23,513,781 in 2017.
- The County Board of Developmental Disabilities (DD) Special Revenue fund, the County's second largest major fund, had revenues of \$12,138,357 in 2017, an increase of \$2,293,230 or 23.2% from 2016 revenues. The expenditures totaled \$11,026,266 in 2017, a decrease of \$205,472 or 1.8% from 2016 expenditures.
- In the General fund, the actual revenues came in \$2,104,169 higher than they were originally budgeted, and actual expenditures were \$1,760,855 lower than the amount in the original budget.

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

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

**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

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

**Reporting the County as a Whole**

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

The statement of net position and the statement of activities answer the question, "How did we do financially during 2017?" These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

***Fund Financial Statements***

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



**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions; however, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General fund, the Motor Vehicle and Gas Tax, County Board of Developmental Disabilities (DD), Job and Family Services, Children Services Board, and Wayne County Care Center special revenue funds. The analysis of the County's major funds begins on page 13. The County's major proprietary funds are the Sanitary Sewer District and Wayne County Airport.

***Governmental Funds***

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

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

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

***Proprietary Funds***

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

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2017**

wide financial statements. The basic proprietary fund financial statements can be found on pages 33-35 of this report.

***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on page 36 of this report.

***Notes to the Basic Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 37-82 of this report.

**Government-Wide Financial Analysis**

Recall that the statement of net position provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net position for 2017 compared to 2016.

Table 1 - Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
<b>Assets</b>						
Current and Other Assets	\$ 77,691,966	\$ 74,259,707	\$ 2,111,406	\$ 2,291,408	\$ 79,803,372	\$ 76,551,115
Capital Assets, Net	76,332,302	77,334,461	18,206,518	18,434,471	94,538,820	95,768,932
<i>Total Assets</i>	<i>154,024,268</i>	<i>151,594,168</i>	<i>20,317,924</i>	<i>20,725,879</i>	<i>174,342,192</i>	<i>172,320,047</i>
<b>Deferred Outflows of Resources</b>						
Deferred Charges	148,049	177,659	-	-	148,049	177,659
Pension	18,008,266	14,059,599	212,791	110,817	18,221,057	14,170,416
<i>Total Deferred Outflows of Resources</i>	<i>18,156,315</i>	<i>14,237,258</i>	<i>212,791</i>	<i>110,817</i>	<i>18,369,106</i>	<i>14,348,075</i>
<b>Liabilities</b>						
Other Liabilities	6,467,479	6,843,029	131,446	113,631	6,598,925	6,956,660
Long-Term Liabilities:						
Due Within One Year	4,564,978	5,032,380	178,482	173,226	4,743,460	5,205,606
Due In More Than One Year:						
Net Pension Liability	46,975,419	37,411,776	463,887	286,581	47,439,306	37,698,357
Other Amounts	5,614,515	6,355,800	3,882,630	4,042,197	9,497,145	10,397,997
<i>Total Liabilities</i>	<i>63,622,391</i>	<i>55,642,985</i>	<i>4,656,445</i>	<i>4,615,635</i>	<i>68,278,836</i>	<i>60,258,620</i>
<b>Deferred Inflows of Resources</b>						
Property Taxes	17,561,962	17,157,171	-	-	17,561,962	17,157,171
Pension	991,084	1,134,008	3,082	6,140	994,166	1,140,148
<i>Total Deferred Inflows of Resources</i>	<i>18,553,046</i>	<i>18,291,179</i>	<i>3,082</i>	<i>6,140</i>	<i>18,556,128</i>	<i>18,297,319</i>
<b>Net Position</b>						
Net Investment in Capital Assets	68,739,432	67,959,433	14,190,076	14,261,958	82,929,508	82,221,391
Restricted	29,423,213	27,663,332	-	-	29,423,213	27,663,332
Unrestricted	(8,157,499)	(3,725,503)	1,681,112	1,952,963	(6,476,387)	(1,772,540)
<i>Total Net Position</i>	<i>\$ 90,005,146</i>	<i>\$ 91,897,262</i>	<i>\$ 15,871,188</i>	<i>\$ 16,214,921</i>	<i>\$ 105,876,334</i>	<i>\$ 108,112,183</i>

**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

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

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

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

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

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

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2017, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$105,876,334. This amounts to \$90,005,146 in governmental activities and \$15,871,188 in business-type activities.

**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net position. At year-end, capital assets represented 54.2% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, sewer mains and the airport. Net investment in capital assets was \$82,929,508 at December 31, 2017. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

The County saw a \$3,252,257, or 4% increase in current and other assets during 2017, it was caused by an increase in cash primarily from a reduction in medical claim payments as compared to prior years in addition to an increase in due from other governments from the Medicaid sales tax distribution from the State of Ohio.

There was a \$357,735 or 5% decrease in other liabilities. This was primarily caused by a decrease in contracts payable as the project was completed in 2017.

A portion of the County's government-wide net position, \$29,423,213 or 27.8% represents resources that are subject to external restrictions on how they may be used. The deficit of unrestricted net position in government-wide of \$6,476,387 is caused by the implementation of GASB 68.

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**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2017**

In order to further understand what makes up the changes in net position for the current year, the following Table 2 gives readers further details regarding the results of activities for 2017 and 2016:

Table 2 - Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
<b>Revenues:</b>						
Program Revenues:						
Charges for Services and Sales	\$ 12,329,666	\$ 13,532,653	\$ 1,411,845	\$ 1,266,172	\$ 13,741,511	\$ 14,798,825
Operating Grants, Contributions, and Interest	24,401,700	21,555,588	308,500	600	24,710,200	21,556,188
Capital Grants, Contributions and Interest	379,523	422,526	-	-	379,523	422,526
General Revenues:						
Property Taxes	17,835,099	15,178,976	-	-	17,835,099	15,178,976
Sales Tax	12,678,831	12,785,886	-	-	12,678,831	12,785,886
Grants and Entitlements	3,922,295	2,926,019	-	-	3,922,295	2,926,019
Gain/ (Loss) on Sale of Capital Assets	11,015	-	-	-	11,015	-
Unused	22,646	-	-	-	22,646	-
Investment Earnings	421,725	451,028	19,675	19,631	441,400	470,659
Miscellaneous	752,606	787,865	76,178	174,058	828,784	961,923
Total Revenues	<u>72,755,106</u>	<u>67,640,541</u>	<u>1,816,198</u>	<u>1,460,461</u>	<u>74,571,304</u>	<u>69,101,002</u>
<b>Program Expenses:</b>						
General Government:						
Legislative and Executive	10,655,800	8,485,430	-	-	10,655,800	8,485,430
Judicial	6,950,099	6,271,401	-	-	6,950,099	6,271,401
Public Safety	11,680,598	11,200,646	-	-	11,680,598	11,200,646
Public Works	10,089,502	9,735,077	-	-	10,089,502	9,735,077
Health	107,464	764,253	-	-	107,464	764,253
Human Services	33,998,050	31,206,515	-	-	33,998,050	31,206,515
Conservation and Recreation	-	151,404	-	-	-	151,404
Economic Development and Assistance	835,117	824,146	-	-	835,117	824,146
Interest and Fiscal Charges	256,788	276,931	-	-	256,788	276,931
Sanitary Sewer District	-	-	1,336,551	1,317,314	1,336,551	1,317,314
Wayne County Airport	-	-	873,380	713,821	873,380	713,821
Total Expenses	<u>74,597,222</u>	<u>68,915,803</u>	<u>2,209,931</u>	<u>2,031,135</u>	<u>76,807,153</u>	<u>70,946,938</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	(1,842,116)	(1,275,262)	(393,733)	(570,674)	(2,235,849)	(1,845,936)
Net Transfers	<u>(50,000)</u>	<u>(3,247,168)</u>	<u>50,000</u>	<u>3,247,168</u>	<u>-</u>	<u>-</u>
Change in Net Position	(1,892,116)	(4,522,430)	(343,733)	2,676,494	(2,235,849)	(1,845,936)
Net Position Beginning of Year	<u>91,897,262</u>	<u>96,419,692</u>	<u>16,214,921</u>	<u>13,538,427</u>	<u>108,112,183</u>	<u>109,958,119</u>
Net Position End of Year	<u>\$ 90,005,146</u>	<u>\$ 91,897,262</u>	<u>\$ 15,871,188</u>	<u>\$ 16,214,921</u>	<u>\$ 105,876,334</u>	<u>\$ 108,112,183</u>

**Governmental Activities**

Governmental net position reported an overall decrease of \$1,892,116 in 2017. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall decrease in net position of 2.1%.

**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

Human services, which includes supporting the operations of the Wayne County Care Center, County Board of DD, Job and Family Services, Child Enforcement Agency, and the Children Services Board, accounts for \$33,998,050 of expenses, or 45.6% of total governmental expenses of the County. These expenses were funded by \$19,778,531 in program revenues in 2017, compared to \$19,389,150 in 2016.

General government expenses composed of legislative and executive and judicial programs totaled \$17,605,899 or 23.6% of total governmental expenses. General government expenses were covered by \$6,176,154 in program revenues in 2017 as compared to \$4,764,492 in 2016.

Public works expenses increased \$354,425 or 3.6% over 2016 as the County saw an increase in road maintenance and expenses.

The state and federal government contributed to the County program revenues in the amount of \$24,401,700 in operating grants, contributions and interest, and \$379,523 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$15,465,451 or 62.5% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$35,644,217, and amounted to 49.0% of total revenues. These revenues primarily consist of property and sales tax revenue of \$30,513,930, or 85.6% of total general revenues in 2017. Property taxes saw an overall increase of \$2,656,123 primarily from a new levy passed for the operations of the County Board of DD.

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 2017 compared to 2016. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

Table 3 - Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2017	2016	2017	2016
<b>Program Expenses:</b>				
General Government:				
Legislative and Executive	\$ 10,655,800	\$ 8,485,430	\$ 6,521,581	\$ 5,455,878
Judicial	6,950,099	6,271,401	4,908,164	4,536,461
Public Safety	11,680,598	11,200,646	8,780,129	8,068,305
Public Works	10,089,502	9,735,077	2,297,630	2,572,019
Health	107,464	764,253	(235,891)	407,320
Human Services	33,998,050	31,206,515	14,219,519	11,817,365
Conservation and Recreation	-	151,404	-	151,404
Economic Development and Assistance	835,117	824,146	714,609	119,353
Urban Redevelopment and Housing	23,804	-	23,804	-
Interest and Fiscal Charges	256,788	276,931	256,788	276,931
	<u>\$ 74,597,222</u>	<u>\$ 68,915,803</u>	<u>\$ 37,486,333</u>	<u>\$ 33,405,036</u>

Overall net costs of services increased \$4,081,297 or 12.2%.

The dependence upon general revenues for governmental activities is apparent, with 50.3% and 48.5% of expenses supported through taxes and other general revenues during 2017 and 2016, respectively.

**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

**Business-Type Activities**

The Sanitary Sewer District had total revenues of \$1,309,555 and expenses of \$1,336,551 for 2017. The net position balance decreased \$26,996 as compared to the ending 2016 net position balance, due to a decrease in transfer of funds, offset by an increase in grants.

The Wayne County Airport had total revenues of \$556,643 and expenses of \$873,380 for 2017. The net position balance decreased \$316,737, due to decrease in charges for services and other revenues, and an increase in operating expenses.

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

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

***Governmental Funds***

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

The County's governmental funds (as presented on the balance sheet on pages 20-21) reported a total fund balance of \$41,924,923. Some of the most significant changes in fund balances occurred within the County's major funds.

The General fund balance increased in 2017 by \$770,611, or 7.0%, as compared to 2016. The primary cause was the general fund transferred \$910,133 less in 2017 to subsidize other funds of the county.

The Motor Vehicle and Gas Tax fund reported a decrease in fund balance of \$103,623, or 5.8 % as compared to 2016. 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 \$1,109,099, or 49.5% as compared to 2016. Changes to this fund balance fluctuates due to state and federal funding and property tax collections from a new levy impacted the overall increase in fund balance.

The Wayne County Department of Job and Family Services (WCDJFS) reported an increase in fund balance of \$924, or .08% as compared to 2016.

The Wayne County Care Center reported an increase in fund balance of \$63,700, or 1.0% as compared to 2016.

The Children Services Board fund reported a decrease in fund balance of \$364,802 or 5.9% as compared to 2016 as operating costs outpaced revenues reported.

**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

***Budgeting Highlights - General Fund***

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

Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues as compared to the original budgeted amount did not increase or decrease during the year. Actual revenues exceeded final budgeted amounts by \$2,104,169, with the largest excess reported within permissive sales tax, charges for services, intergovernmental and interest.

The final budget for expenditures exceeded final costs by \$1,721,158. This variance was achieved by the collective effort of the departments of the County tightening their belts to conserve the decreasing resources available to the County as state and federal funding continues to show declines.

No significant changes in other financing sources and other financing uses.

***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 2017, the County had \$94,538,820 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, sewer mains and the airport. Of this total, \$76,332,302 was reported in governmental activities and \$18,206,518 was reported in business-type activities. Table 4 shows 2017 balances compared to 2016 amounts:

Table 4 - Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Land	\$ 3,787,700	\$ 3,625,627	\$ 2,143,912	\$ 2,143,912	\$ 5,931,612	\$ 5,769,539
Construction in Progress	385,260	1,129,144	461,915	46,000	847,175	1,175,144
Buildings and Improvements	50,062,353	49,323,700	10,228,913	10,228,913	60,291,266	59,552,613
Equipment	14,329,061	13,712,458	326,859	326,859	14,655,920	14,039,317
Infrastructure	102,374,999	100,380,080	-	-	102,374,999	100,380,080
Sewer Mains	-	-	6,817,011	6,817,011	6,817,011	6,817,011
Airport	-	-	3,824,245	3,824,245	3,824,245	3,824,245
Less: Accumulated						
Depreciation	(94,607,071)	(90,836,548)	(5,596,337)	(4,952,469)	(100,203,408)	(95,789,017)
Total	<u>\$ 76,332,302</u>	<u>\$ 77,334,461</u>	<u>\$ 18,206,518</u>	<u>\$ 18,434,471</u>	<u>\$ 94,538,820</u>	<u>\$ 95,768,932</u>



**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2017**

See Note 10 to the basic financial statements for more detail on the capital assets of governmental and business-type activities. The construction in progress consists of construction of a roundabout and a wastewater system improvements.

***Debt Administration***

At December 31, 2017, the County had \$3,934,439 (net) in general obligation bonds, \$3,500,000 in a bond anticipation note, of which \$3,000,000 is long-term, \$499,697 in OPWC loans, \$2,316,700 in sanitary sewer revenue and improvement bonds, \$488,730 in an USDA loan, \$105,000 refunding bonds, and \$818,042 in OWDA loans. Of this total, \$3,915,647 is due within one year and \$7,246,961 is due in more than one year. See Note 11 and 12 to the basic financial statements for more detail on the long term debt of governmental and business-type activities. Table 5 summarizes the bonds and loans outstanding as of December 31:

Table 5 - Outstanding Long-Term Debt at December 31

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<u>General Obligation Bonds</u>						
2011 Refunding Bond	\$ 3,885,000	\$ 4,590,000	\$ -	\$ -	\$ 3,885,000	\$ 4,590,000
Premium on Refunding Bond	49,439	59,326	-	-	49,439	59,326
<u>Other Obligations</u>						
Improvement Note	3,000,000	3,500,000	-	-	3,000,000	3,500,000
OPWC Loans	215,928	243,004	283,769	300,370	499,697	543,374
OWDA Loans	-	-	818,042	886,213	818,042	886,213
2004 Sewer System Revenue Bonds	-	-	748,000	762,000	748,000	762,000
2005 Sanitary Sewer Improvement Bonds	-	-	1,568,700	1,598,200	1,568,700	1,598,200
2011 Refunding Bonds	-	-	105,000	125,000	105,000	125,000
USDA Loan	-	-	488,730	500,730	488,730	500,730
Total	<u>\$ 7,150,367</u>	<u>\$ 8,392,330</u>	<u>\$ 4,012,241</u>	<u>\$ 4,172,513</u>	<u>\$ 11,162,608</u>	<u>\$ 12,564,843</u>

**Contacting the County's Financial Management**

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

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**Wayne County, Ohio**  
*Statement of Net Position*  
*December 31, 2017*

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 47,620,181	\$ 1,408,074	\$ 49,028,255
Cash and Investments:			
In Segregated Accounts	145,454	-	145,454
With Fiscal Agents	24,369	-	24,369
Receivables:			
Taxes	17,697,326	-	17,697,326
Accounts	312,641	143,972	456,613
Sales Tax	3,061,098	-	3,061,098
Due from Other Governments	7,607,967	98,566	7,706,533
Internal Balances	(3,120)	3,120	-
Materials and Supplies Inventory	211,764	-	211,764
Special Assessment Receivable	-	449,506	449,506
Loans Receivable	396,921	-	396,921
Prepaid Items	617,365	8,168	625,533
Non-Depreciable Capital Assets	4,172,960	2,605,827	6,778,787
Depreciable Capital Assets, Net	72,159,342	15,600,691	87,760,033
<i>Total Assets</i>	<u>154,024,268</u>	<u>20,317,924</u>	<u>174,342,192</u>
<b>Deferred Outflow of Resources</b>			
Deferred Charges on Refunding	148,049	-	148,049
Pension	18,008,266	212,791	18,221,057
<i>Total Deferred Outflow of Resources</i>	<u>18,156,315</u>	<u>212,791</u>	<u>18,369,106</u>
<b>Liabilities</b>			
Accounts Payable	1,459,278	40,798	1,500,076
Contracts Payable	390,239	12,644	402,883
Accrued Wages and Benefits	1,536,903	17,543	1,554,446
Matured Compensated Absences Payable	56,123	-	56,123
Accrued Interest Payable	46,655	53,442	100,097
Due to Other Governments	822,286	7,019	829,305
Claims Payable	1,113,385	-	1,113,385
Unearned Revenue	514,860	-	514,860
Deposits Held and Due to Others	27,750	-	27,750
Notes Payable	500,000	-	500,000
Long-Term Liabilities:			
Due Within One Year	4,564,978	178,482	4,743,460
Due in More Than One Year			
Net Pension Liability (See Note 14)	46,975,419	463,887	47,439,306
Other Amounts Due in More Than One Year	5,614,515	3,882,630	9,497,145
<i>Total Liabilities</i>	<u>63,622,391</u>	<u>4,656,445</u>	<u>68,278,836</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	17,561,962	-	17,561,962
Pension	991,084	3,082	994,166
<i>Total Deferred Inflows of Resources</i>	<u>18,553,046</u>	<u>3,082</u>	<u>18,556,128</u>
<b>Net Position</b>			
Net Investment in Capital Assets	68,739,432	14,190,076	82,929,508
Restricted For:			
Capital Projects	1,609,294	-	1,609,294
Public Works Projects	3,201,675	-	3,201,675
Human Services Programs	17,800,292	-	17,800,292
Community Development Projects	547,037	-	547,037
Legislative and Executive	1,674,149	-	1,674,149
Judicial	881,405	-	881,405
Public Safety	2,415,915	-	2,415,915
Other Purposes	1,293,446	-	1,293,446
Unrestricted	(8,157,499)	1,681,112	(6,476,387)
<i>Total Net Position</i>	<u>\$ 90,005,146</u>	<u>\$ 15,871,188</u>	<u>\$ 105,876,334</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2017

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services and	Grants,	Grants,
		Sales	Contributions	Contributions
			and Interest	and Interest
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$ 10,655,800	\$ 4,134,219	\$ -	\$ -
Judicial	6,950,099	1,532,285	509,650	-
Public Safety	11,680,598	1,475,042	1,425,427	-
Public Works	10,089,502	575,784	6,836,565	379,523
Health	107,464	299,256	44,099	-
Human Services	33,998,050	4,313,080	15,465,451	-
Economic Development and Assistance	835,117	-	120,508	-
Urban Redevelopment and Housing	23,804	-	-	-
Debt Service:				
Interest and Fiscal Charges	256,788	-	-	-
<i>Total Governmental Activities</i>	<u>74,597,222</u>	<u>12,329,666</u>	<u>24,401,700</u>	<u>379,523</u>
<b>Business-Type Activities</b>				
Sewer District	1,336,551	931,357	308,500	-
Wayne County Airport	873,380	480,488	-	-
<i>Total Business-Type Activities</i>	<u>2,209,931</u>	<u>1,411,845</u>	<u>308,500</u>	<u>-</u>
<i>Total Primary Government</i>	<u>\$ 76,807,153</u>	<u>\$ 13,741,511</u>	<u>\$ 24,710,200</u>	<u>\$ 379,523</u>

**General Revenues:**

Property Taxes Levied for:

    General Fund

    Human Services - County Board of DD

    Human Services - Children Services Board

    Human Services - Wayne County Care Center

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Assets

Premium on Debt Issuance

Investment Earnings

Miscellaneous

    Total General Revenues

Net Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position  
Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (6,521,581)	\$ -	\$ (6,521,581)
(4,908,164)	-	(4,908,164)
(8,780,129)	-	(8,780,129)
(2,297,630)	-	(2,297,630)
235,891	-	235,891
(14,219,519)	-	(14,219,519)
(714,609)	-	(714,609)
(23,804)	-	(23,804)
(256,788)	-	(256,788)
(37,486,333)	-	(37,486,333)
-	(96,694)	(96,694)
-	(392,892)	(392,892)
-	(489,586)	(489,586)
(37,486,333)	(489,586)	(37,975,919)
4,267,254	-	4,267,254
8,805,320	-	8,805,320
3,381,842	-	3,381,842
1,380,683	-	1,380,683
12,678,831	-	12,678,831
3,922,295	-	3,922,295
11,015	-	11,015
22,646	-	22,646
421,725	19,675	441,400
752,606	76,178	828,784
35,644,217	95,853	35,740,070
(50,000)	50,000	-
(1,892,116)	(343,733)	(2,235,849)
91,897,262	16,214,921	108,112,183
\$ 90,005,146	\$ 15,871,188	\$ 105,876,334

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2017**

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 9,359,701	\$ 963,429	\$ 3,791,743	\$ 1,566,766
Cash and Investments:				
In Segregated Accounts	126,465	-	-	-
With Fiscal Agents	-	-	24,369	-
Receivables:				
Taxes	4,276,979	-	8,702,164	-
Accounts	70,580	10,983	270	2,000
Sales Tax	2,965,502	95,596	-	-
Due from Other Funds	-	-	21,996	14,243
Due from Other Governments	2,297,241	2,721,498	713,590	28,953
Materials and Supplies Inventory	43,770	86,815	61,840	3,190
Loans Receivable	-	-	-	-
Prepaid Items	455,503	-	18,212	2,775
<b>Total Assets</b>	<b>\$ 19,595,741</b>	<b>\$ 3,878,321</b>	<b>\$ 13,334,184</b>	<b>\$ 1,617,927</b>
<b>Liabilities</b>				
Accounts Payable	\$ 207,775	\$ 159,389	\$ 169,002	\$ 238,016
Contracts Payable	-	31,178	-	-
Accrued Wages and Benefits	641,024	124,983	188,008	119,850
Matured Compensated Absences Payable	19,726	1,732	29,344	103
Due to Other Governments	352,659	42,975	233,234	39,596
Due to Other Funds	16,368	-	-	-
Deposits Held and Due to Others	27,750	-	-	-
Notes Payable	-	-	-	-
<b>Total Liabilities</b>	<b>1,265,302</b>	<b>360,257</b>	<b>619,588</b>	<b>397,565</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	4,244,630	-	8,635,410	-
Unavailable Revenue	2,276,245	1,846,012	730,774	-
<b>Total Deferred Inflows of Resources</b>	<b>6,520,875</b>	<b>1,846,012</b>	<b>9,366,184</b>	<b>-</b>
<b>Fund Balances</b>				
Nonspendable	610,272	86,815	80,052	5,965
Restricted	-	1,585,237	3,268,360	1,214,397
Committed	1,479,015	-	-	-
Assigned	5,377,001	-	-	-
Unassigned	4,343,276	-	-	-
<b>Total Fund Balances</b>	<b>11,809,564</b>	<b>1,672,052</b>	<b>3,348,412</b>	<b>1,220,362</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 19,595,741</b>	<b>\$ 3,878,321</b>	<b>\$ 13,334,184</b>	<b>\$ 1,617,927</b>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 6,403,243	\$ 6,260,157	\$ 11,961,596	\$ 40,306,635
-	11,144	7,845	145,454
-	-	-	24,369
1,366,977	3,351,206	-	17,697,326
131,037	-	86,492	301,362
-	-	-	3,061,098
-	-	35,741	71,980
183,531	529,056	1,098,565	7,572,434
11,485	3,202	1,462	211,764
-	-	396,921	396,921
-	29,232	85,302	591,024
<u>\$ 8,096,273</u>	<u>\$ 10,183,997</u>	<u>\$ 13,673,924</u>	<u>\$ 70,380,367</u>
\$ 77,107	\$ 429,983	\$ 178,006	\$ 1,459,278
-	-	359,061	390,239
141,927	146,917	167,008	1,529,717
4,354	864	-	56,123
44,582	50,688	48,221	811,955
3,120	55,612	-	75,100
-	-	-	27,750
-	-	500,000	500,000
<u>271,090</u>	<u>684,064</u>	<u>1,252,296</u>	<u>4,850,162</u>
1,356,465	3,325,457	-	17,561,962
120,477	346,574	723,238	6,043,320
<u>1,476,942</u>	<u>3,672,031</u>	<u>723,238</u>	<u>23,605,282</u>
11,485	32,434	86,764	913,787
6,336,756	5,795,468	7,912,953	26,113,171
-	-	3,704,339	5,183,354
-	-	-	5,377,001
-	-	(5,666)	4,337,610
<u>6,348,241</u>	<u>5,827,902</u>	<u>11,698,390</u>	<u>41,924,923</u>
<u>\$ 8,096,273</u>	<u>\$ 10,183,997</u>	<u>\$ 13,673,924</u>	<u>\$ 70,380,367</u>

See accompanying notes to the basic financial statements.

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**Wayne County, Ohio***Reconciliation of Total Governmental Fund Balances to**Net Position of Governmental Activities**December 31, 2017*

<b>Total Governmental Fund Balances</b>		<b>\$ 41,924,923</b>
<b><i>Amounts reported for governmental activities in the statement of net position are different because:</i></b>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		76,332,302
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	\$ 387,490	
Sales Tax	1,113,986	
Due from Other Governments	3,758,674	
Grants	<u>783,170</u>	6,043,320
The net pension liability is not due and payable in the current period, therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds.		
Deferred Outflows - Pension*	17,292,993	
Deferred Inflows - Pension*	(967,724)	
Net Pension Liability*	<u>(45,119,877)</u>	(28,794,608)
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		4,560,805
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(46,655)
Unamortized balances of bond related transactions are not recorded in the funds.		
Unamortized deferred charges on refundings		148,049
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(3,885,000)	
Bond Premium	(49,439)	
OPWC Loans	(215,928)	
Improvement Note	(3,000,000)	
Compensated Absences*	<u>(3,012,623)</u>	
Total		<u>(10,162,990)</u>
<b>Net Position of Governmental Activities</b>		<b><u>\$ 90,005,146</u></b>

*\*Excludes within the Internal Service Fund**Compensated Absences (\$16,503)**Pension (\$1,163,629)*

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenditures and Changes in Fund Balances**Governmental Funds**For the Year Ended December 31, 2017*

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Revenues</b>				
Property and Other Local Taxes	\$ 4,247,070	\$ -	\$ 8,723,531	\$ -
Permissive Sales Tax	11,724,656	1,243,407	-	-
Charges for Services	4,346,577	17,449	24,696	14,243
Licenses and Permits	160,048	-	-	-
Fines and Forfeitures	269,272	53,651	-	-
Intergovernmental	4,524,474	5,757,078	3,023,235	5,834,345
Special Assessments	-	-	-	-
Interest	421,725	-	1,023	-
Rent	149,278	-	-	-
Contributions and Donations	-	85,915	-	-
Other	1,192,426	89,070	365,872	220,285
<i>Total Revenues</i>	<u>27,035,526</u>	<u>7,246,570</u>	<u>12,138,357</u>	<u>6,068,873</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	7,684,007	-	-	-
Judicial	5,261,723	-	-	-
Public Safety	8,790,378	1,732	-	-
Public Works	111,516	7,071,201	-	-
Health	327,180	-	-	-
Human Services	797,477	-	11,026,266	6,313,380
Economic Development and Assistance	541,500	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>23,513,781</u>	<u>7,072,933</u>	<u>11,026,266</u>	<u>6,313,380</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>3,521,745</u>	<u>173,637</u>	<u>1,112,091</u>	<u>(244,507)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	11,015	-	-	-
Issuance from Loans	-	-	-	-
Premium on Note Issuance	-	-	-	-
Transfers In	-	-	-	246,495
Transfers Out	(2,747,651)	(292,487)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(2,736,636)</u>	<u>(292,487)</u>	<u>-</u>	<u>246,495</u>
<i>Net Change in Fund Balance</i>	785,109	(118,850)	1,112,091	1,988
<i>Fund Balance Beginning of Year</i>	11,038,953	1,775,675	2,239,313	1,219,438
<i>Increase (Decrease) in Consumable Inventory</i>	(14,498)	15,227	(2,992)	(1,064)
<i>Fund Balance End of Year</i>	<u>\$ 11,809,564</u>	<u>\$ 1,672,052</u>	<u>\$ 3,348,412</u>	<u>\$ 1,220,362</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	All Other Governmental Funds	Total Governmental Funds
\$ 1,374,130	\$ 3,365,781	\$ -	\$ 17,710,512
-	-	-	12,968,063
3,373,521	1,418,442	2,642,727	11,837,655
-	-	597,826	757,874
-	-	564,042	886,965
177,601	3,629,387	4,517,070	27,463,190
-	-	1,679	1,679
-	2,458	18,494	443,700
-	-	131,975	281,253
-	28,437	37,292	151,644
3,370	78,344	179,820	2,129,187
<u>4,928,622</u>	<u>8,522,849</u>	<u>8,690,925</u>	<u>74,631,722</u>
-	-	1,641,270	9,325,277
-	-	442,673	5,704,396
-	-	1,925,283	10,717,393
-	-	87,262	7,269,979
-	-	429,530	756,710
4,859,174	8,886,997	1,376,194	33,259,488
-	-	294,124	835,624
-	-	3,107,101	3,107,101
-	-	4,232,077	4,232,077
-	-	243,055	243,055
<u>4,859,174</u>	<u>8,886,997</u>	<u>13,778,569</u>	<u>75,451,100</u>
<u>69,448</u>	<u>(364,148)</u>	<u>(5,087,644)</u>	<u>(819,378)</u>
-	-	-	11,015
-	-	3,000,000	3,000,000
-	-	22,645	22,645
-	-	2,750,745	2,997,240
-	-	(7,102)	(3,047,240)
<u>-</u>	<u>-</u>	<u>5,766,288</u>	<u>2,983,660</u>
69,448	(364,148)	678,644	2,164,282
6,284,541	6,192,704	11,020,220	39,770,844
(5,748)	(654)	(474)	(10,203)
<u>\$ 6,348,241</u>	<u>\$ 5,827,902</u>	<u>\$ 11,698,390</u>	<u>\$ 41,924,923</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, 2017*

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 2,164,282</b>
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*Amounts reported for governmental activities in the  
statement of activities are different because:*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital Asset Additions	\$ 3,615,634	
Current Year Depreciation	<u>(4,617,793)</u>	(1,002,159)

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

Property and Sales Tax	128,288	
Due From Other Governments	11,112	
Grants	<u>(123,396)</u>	16,004

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

(10,203)

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

General Obligation Bonds	705,000	
OPWC Loans	27,076	
Notes Payable	<u>3,500,000</u>	4,232,076

Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.

Improvement Note		(3,000,000)
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Premiums on bonds related to the issuance of bonds are amortized over the life of the issuance in the statement of activities.

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

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

Accrued Interest Payable		5,991
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Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.

3,410,065

Except for amounts reported as deferred inflows/outflows, changes in net pension asset/liability are reported as pension expense in the statement of activities.

(8,630,714)

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

972,247

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

Compensated Absences*		<u>(29,982)</u>
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*Change in Net Position of Governmental Activities*\$ (1,892,116)

\*Excludes \$3,294 within the Internal Service Fund

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 4,014,000	\$ 4,014,000	\$ 4,247,017	\$ 233,017
Permissive Sales Tax	11,000,000	11,000,000	11,751,348	751,348
Charges for Services	3,188,100	3,188,100	3,342,625	154,525
Licenses and Permits	181,500	181,500	160,048	(21,452)
Fines and Forfeitures	246,200	246,200	265,541	19,341
Intergovernmental	3,631,000	3,631,000	3,958,431	327,431
Interest	450,000	450,000	732,188	282,188
Rent	118,000	118,000	149,778	31,778
Other	810,488	810,488	1,136,481	325,993
<i>Total Revenues</i>	<u>23,639,288</u>	<u>23,639,288</u>	<u>25,743,457</u>	<u>2,104,169</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	8,755,991	8,320,535	7,185,251	1,135,284
Judicial	5,422,425	5,543,790	5,292,448	251,342
Public Safety	8,677,926	8,981,434	8,806,204	175,230
Public Works	107,693	107,778	106,040	1,738
Health	350,825	351,325	341,554	9,771
Human Services	1,002,517	1,002,517	856,289	146,228
Economic Development and Assistance	545,035	545,035	543,470	1,565
<i>Total Expenditures</i>	<u>24,862,412</u>	<u>24,852,414</u>	<u>23,131,256</u>	<u>1,721,158</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,223,124)</u>	<u>(1,213,126)</u>	<u>2,612,201</u>	<u>3,825,327</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	8,000	8,000	11,015	3,015
Transfers Out	(2,777,350)	(2,787,350)	(2,747,651)	39,699
<i>Total Other Financing Sources (Uses)</i>	<u>(2,769,350)</u>	<u>(2,779,350)</u>	<u>(2,736,636)</u>	<u>42,714</u>
<i>Net Change in Fund Balance</i>	<u>(3,992,474)</u>	<u>(3,992,476)</u>	<u>(124,435)</u>	<u>3,868,041</u>
<i>Fund Balance Beginning of Year</i>	<u>5,763,313</u>	<u>5,763,313</u>	<u>5,763,313</u>	<u>-</u>
Prior Year Encumbrances Appropriated	729,137	729,137	729,137	-
<i>Fund Balance End of Year</i>	<u>\$ 2,499,976</u>	<u>\$ 2,499,974</u>	<u>\$ 6,368,015</u>	<u>\$ 3,868,041</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gas Tax Fund  
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,249,459	\$ 24,459
Charges for Services	30,000	30,000	18,401	(11,599)
Fines and Forfeitures	59,500	59,500	52,927	(6,573)
Intergovernmental	5,850,000	5,760,059	5,794,497	34,438
Contributions and Donations	15,500	15,500	85,915	70,415
Other	55,000	55,000	88,401	33,401
<i>Total Revenues</i>	<u>7,235,000</u>	<u>7,145,059</u>	<u>7,289,600</u>	<u>144,541</u>
<b>Expenditures</b>				
Current:				
Public Works	<u>7,952,559</u>	<u>7,862,618</u>	<u>7,742,458</u>	<u>120,160</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(717,559)</u>	<u>(717,559)</u>	<u>(452,858)</u>	<u>264,701</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(295,300)</u>	<u>(295,300)</u>	<u>(292,487)</u>	<u>2,813</u>
<i>Net Change in Fund Balance</i>	<u>(1,012,859)</u>	<u>(1,012,859)</u>	<u>(745,345)</u>	<u>267,514</u>
<i>Fund Balance Beginning of Year</i>	<u>389,013</u>	<u>389,013</u>	<u>389,013</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>623,846</u>	<u>623,846</u>	<u>623,846</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267,514</u>	<u>\$ 267,514</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (Non-GAAP Basis) and Actual  
County Board of DD Fund  
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 8,357,500	\$ 8,357,500	\$ 8,723,531	\$ 366,031
Charges for Services	17,000	17,000	2,700	(14,300)
Intergovernmental	3,266,090	3,062,511	2,924,325	(138,186)
Interest	-	-	922	922
Other	366,000	315,005	338,064	23,059
<i>Total Revenues</i>	<u>12,006,590</u>	<u>11,752,016</u>	<u>11,989,542</u>	<u>237,526</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>13,461,554</u>	<u>13,213,309</u>	<u>11,621,117</u>	<u>1,592,192</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,454,964)</u>	<u>(1,461,293)</u>	<u>368,425</u>	<u>1,829,718</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>-</u>	<u>(202,777)</u>	<u>-</u>	<u>202,777</u>
<i>Net Change in Fund Balance</i>	<u>(1,454,964)</u>	<u>(1,664,070)</u>	<u>368,425</u>	<u>2,032,495</u>
<i>Fund Balance Beginning of Year</i>	<u>2,115,115</u>	<u>2,115,115</u>	<u>2,115,115</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>345,376</u>	<u>345,376</u>	<u>345,376</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,005,527</u></u>	<u><u>\$ 796,421</u></u>	<u><u>\$ 2,828,916</u></u>	<u><u>\$ 2,032,495</u></u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Job and Family Services Fund**For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 6,904,647	\$ 5,747,635	\$ 5,834,345	\$ 86,710
Other	291,799	291,799	208,907	(82,892)
<i>Total Revenues</i>	<u>7,196,446</u>	<u>6,039,434</u>	<u>6,043,252</u>	<u>3,818</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>8,621,857</u>	<u>7,976,231</u>	<u>7,109,713</u>	<u>866,518</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,425,411)</u>	<u>(1,936,797)</u>	<u>(1,066,461)</u>	<u>870,336</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>249,856</u>	<u>249,856</u>	<u>246,495</u>	<u>(3,361)</u>
<i>Net Change in Fund Balance</i>	<u>(1,175,555)</u>	<u>(1,686,941)</u>	<u>(819,966)</u>	<u>866,975</u>
<i>Fund Balance Beginning of Year</i>	<u>1,205,616</u>	<u>1,205,616</u>	<u>1,205,616</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>481,333</u>	<u>481,333</u>	<u>481,333</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 511,394</u></u>	<u><u>\$ 8</u></u>	<u><u>\$ 866,983</u></u>	<u><u>\$ 866,975</u></u>

See accompanying notes to the basic financial statements.



**Wayne County, Ohio**

*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (Non-GAAP Basis) and Actual  
Wayne County Care Center Fund  
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,180,400	\$ 1,180,400	\$ 1,374,130	\$ 193,730
Charges for Services	2,845,750	2,845,750	3,405,132	559,382
Intergovernmental	100,000	100,000	177,601	77,601
Other	2,000	1,910	3,370	1,460
<i>Total Revenues</i>	<u>4,128,150</u>	<u>4,128,060</u>	<u>4,960,233</u>	<u>832,173</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>5,175,478</u>	<u>5,560,449</u>	<u>5,119,855</u>	<u>440,594</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,047,328)</u>	<u>(1,432,389)</u>	<u>(159,622)</u>	<u>1,272,767</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(773,923)</u>	<u>(393,923)</u>	<u>-</u>	<u>393,923</u>
<i>Net Change in Fund Balance</i>	<u>(1,821,251)</u>	<u>(1,826,312)</u>	<u>(159,622)</u>	<u>1,666,690</u>
<i>Fund Balance Beginning of Year</i>	<u>5,973,374</u>	<u>5,973,374</u>	<u>5,973,374</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>252,931</u>	<u>252,931</u>	<u>252,931</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 4,405,054</u></u>	<u><u>\$ 4,399,993</u></u>	<u><u>\$ 6,066,683</u></u>	<u><u>\$ 1,666,690</u></u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (Non-GAAP Basis) and Actual  
Children Services Board Fund  
For the Year Ended December 31, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,201,000	\$ 3,201,000	\$ 3,365,781	\$ 164,781
Charges for Services	835,000	835,000	1,435,055	600,055
Intergovernmental	3,023,085	3,352,881	3,701,351	348,470
Interest	-	-	2,209	2,209
Contributions and Donations	24,000	24,000	28,237	4,237
Other	283,500	283,500	75,437	(208,063)
<i>Total Revenues</i>	<u>7,366,585</u>	<u>7,696,381</u>	<u>8,608,070</u>	<u>911,689</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>8,810,666</u>	<u>9,753,048</u>	<u>9,451,457</u>	<u>301,591</u>
<i>Net Change in Fund Balance</i>	(1,444,081)	(2,056,667)	(843,387)	1,213,280
<i>Fund Balance Beginning of Year</i>	5,911,445	5,911,445	5,911,445	-
Prior Year Encumbrances Appropriated	542,091	542,091	542,091	-
<i>Fund Balance End of Year</i>	<u>\$ 5,009,455</u>	<u>\$ 4,396,869</u>	<u>\$ 5,610,149</u>	<u>\$ 1,213,280</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2017*

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary Sewer District	Wayne County Airport	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 1,263,081	\$ 144,993	\$ 1,408,074	\$ 7,313,546
Receivables:				
Accounts	123,975	19,997	143,972	11,279
Due from Other Funds	3,120	-	3,120	-
Due from Other Governments	98,566	-	98,566	35,533
Prepaid Items	-	8,168	8,168	26,341
<i>Total Current Assets</i>	<u>1,488,742</u>	<u>173,158</u>	<u>1,661,900</u>	<u>7,386,699</u>
<i>Non-Current Assets:</i>				
Special Assessments Receivable	449,506	-	449,506	-
Non-Depreciable Capital Assets	1,109,997	1,495,830	2,605,827	-
Depreciable Capital Assets, Net	11,568,587	4,032,104	15,600,691	-
<i>Total Non-Current Assets</i>	<u>13,128,090</u>	<u>5,527,934</u>	<u>18,656,024</u>	<u>-</u>
<i>Total Assets</i>	<u>14,616,832</u>	<u>5,701,092</u>	<u>20,317,924</u>	<u>7,386,699</u>
<b>Deferred Outflow of Resources</b>				
Pension	126,615	86,176	212,791	715,273
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	21,341	19,457	40,798	-
Contracts Payable	12,644	-	12,644	-
Accrued Wages and Benefits	9,820	7,723	17,543	7,186
Due to Other Governments	4,528	2,491	7,019	10,331
Accrued Interest Payable	53,442	-	53,442	-
Unearned Revenue	-	-	-	514,860
Claims Payable	-	-	-	1,113,385
Compensated Absences Payable	14,912	-	14,912	-
Improvement Bonds Payable	30,800	-	30,800	-
Refunding Bond Payable	20,000	-	20,000	-
OPWC Loans Payable	16,600	-	16,600	-
OWDA Loans Payable	68,170	-	68,170	-
USDA Loan Payable	13,000	-	13,000	-
Revenue Bonds Payable	15,000	-	15,000	-
<i>Total Current Liabilities</i>	<u>280,257</u>	<u>29,671</u>	<u>309,928</u>	<u>1,645,762</u>
<i>Long-Term Liabilities:</i>				
Net Pension Liability (See Note 14)	278,332	185,555	463,887	1,855,542
Compensated Absences Payable - Net of Current Portion	28,833	5,125	33,958	16,503
Improvement Bonds Payable - Net of Current Portion	1,537,900	-	1,537,900	-
Refunding Bonds Payable - Net of Current Portion	85,000	-	85,000	-
OPWC Loans Payable - Net of Current Portion	267,169	-	267,169	-
OWDA Loans Payable - Net of Current Portion	749,873	-	749,873	-
USDA Loan Payable - Net of Current Portion	475,730	-	475,730	-
Revenue Bonds Payable - Net of Current Portion	733,000	-	733,000	-
<i>Total Long-Term Liabilities</i>	<u>4,155,837</u>	<u>190,680</u>	<u>4,346,517</u>	<u>1,872,045</u>
<i>Total Liabilities</i>	<u>4,436,094</u>	<u>220,351</u>	<u>4,656,445</u>	<u>3,517,807</u>
<b>Deferred Inflows of Resources</b>				
Pension	1,851	1,231	3,082	23,360
<b>Net Position</b>				
Net Investment in Capital Assets	8,662,142	5,527,934	14,190,076	-
Unrestricted	1,643,360	37,752	1,681,112	4,560,805
<i>Total Net Position</i>	<u>\$ 10,305,502</u>	<u>\$ 5,565,686</u>	<u>\$ 15,871,188</u>	<u>\$ 4,560,805</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenses, and Changes in Fund Net Position**Proprietary Funds**For the Year Ended December 31, 2017*

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary Sewer District	Wayne County Airport	Total	
<b>Operating Revenues</b>				
Charges for Services	\$ 931,357	\$ 480,488	\$ 1,411,845	\$ 10,467,061
Other	23	76,155	76,178	447,453
<i>Total Operating Revenues</i>	<u>931,380</u>	<u>556,643</u>	<u>1,488,023</u>	<u>10,914,514</u>
<b>Operating Expenses</b>				
Personal Services	172,499	153,141	325,640	444,244
Fringe Benefits	43,056	29,218	72,274	-
Contractual Services	480,963	47,507	528,470	1,240,362
Materials and Supplies	9,550	343,595	353,145	-
Claims	-	-	-	8,185,592
Depreciation	413,173	230,695	643,868	-
Other	93,979	69,224	163,203	72,069
<i>Total Operating Expenses</i>	<u>1,213,220</u>	<u>873,380</u>	<u>2,086,600</u>	<u>9,942,267</u>
<i>Operating Income (Loss)</i>	<u>(281,840)</u>	<u>(316,737)</u>	<u>(598,577)</u>	<u>972,247</u>
<b>Non-Operating Revenues (Expense)</b>				
Interest Income	19,675	-	19,675	-
Intergovernmental	308,500	-	308,500	-
Interest and Fiscal Charges	(123,331)	-	(123,331)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>204,844</u>	<u>-</u>	<u>204,844</u>	<u>-</u>
<i>Income (Loss) Before Transfers</i>	<u>(76,996)</u>	<u>(316,737)</u>	<u>(393,733)</u>	<u>972,247</u>
Transfers In	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
<i>Change in Net Position</i>	<u>(26,996)</u>	<u>(316,737)</u>	<u>(343,733)</u>	<u>972,247</u>
<i>Net Position Beginning of Year</i>	<u>10,332,498</u>	<u>5,882,423</u>	<u>16,214,921</u>	<u>3,588,558</u>
<i>Net Position End of Year</i>	<u>\$ 10,305,502</u>	<u>\$ 5,565,686</u>	<u>\$ 15,871,188</u>	<u>\$ 4,560,805</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2017**

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary Sewer District	Wayne County Airport	Total	
<b>Cash Flows from Operating Activities</b>				
Cash Received from Sales/Service Charges	\$ 909,158	\$ 471,514	\$ 1,380,672	\$ 10,368,999
Cash Received from Other Operating Revenue	23	98,005	98,028	570,112
Cash Payments for Personal Services	(166,632)	(146,943)	(313,575)	(183,785)
Cash Payments for Contractual Services	(477,830)	(50,982)	(528,812)	(1,242,200)
Cash Payments for Materials and Supplies	(13,224)	(327,253)	(340,477)	-
Cash Payments for Claims	-	-	-	(8,144,722)
Cash Payments for Other Expenses	(90,762)	(69,224)	(159,986)	(72,069)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>160,733</u>	<u>(24,883)</u>	<u>135,850</u>	<u>1,296,335</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Cash Received from Grants	209,934	-	209,934	-
Cash Received From Transfers In	50,000	-	50,000	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>259,934</u>	<u>-</u>	<u>259,934</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Cash Received From Special Assessments	40,855	-	40,855	-
Acquisition of Capital Assets	(420,115)	-	(420,115)	-
Principal Payments for Debt Retirement	(160,272)	-	(160,272)	-
Interest Payments on Debt	(124,619)	-	(124,619)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(664,151)</u>	<u>-</u>	<u>(664,151)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(243,484)	(24,883)	(268,367)	1,296,335
<i>Cash and Investments Beginning of Year</i>	1,506,565	169,876	1,676,441	6,017,211
<i>Cash and Investments End of Year</i>	<u>\$ 1,263,081</u>	<u>\$ 144,993</u>	<u>\$ 1,408,074</u>	<u>\$ 7,313,546</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$ (281,840)	\$ (316,737)	\$ (598,577)	\$ 972,247
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities:				
Depreciation	413,173	230,695	643,868	-
(Increase) Decrease in Assets/Deferred Outflows:				
Accounts Receivable	(21,402)	12,876	(8,526)	(5,398)
Due From Other Funds	(797)	-	(797)	-
Due From Other Governments	-	-	-	18,363
Prepaid Items	-	(1,656)	(1,656)	(1,838)
Deferred Outflows - Pension	(59,291)	(42,683)	(101,974)	(159,539)
Increase (Decrease) in Liabilities/Deferred Inflows:				
Accounts Payable	(4,330)	14,523	10,193	(45)
Contracts Payable	10,546	-	10,546	-
Accrued Wages and Benefits	2,106	2,662	4,768	405
Compensated Absences Payable	3,188	2,772	5,960	3,294
Due to Other Funds	-	-	-	(4,929)
Due to Other Governments	(2,967)	764	(2,203)	10,331
Claims Payable	-	-	-	40,870
Unearned Revenue	-	-	-	11,632
Net Pension Liability	104,226	73,080	177,306	418,370
Deferred Inflows - Pension	(1,879)	(1,179)	(3,058)	(7,428)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 160,733</u>	<u>\$ (24,883)</u>	<u>\$ 135,850</u>	<u>\$ 1,296,335</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Fiduciary Assets and Liabilities**Agency Funds**December 31, 2017*

	<u>Agency Funds</u>
<b>Assets</b>	
Equity in Pooled Cash and Investments	\$ 13,246,530
Cash and Investments in Segregated Accounts	1,337,802
Receivables:	
Taxes	118,982,374
Accounts	814
Sales Tax	41,282
Due From Other Governments	<u>3,632,918</u>
<i>Total Assets</i>	<u><u>\$ 137,241,720</u></u>
<b>Liabilities</b>	
Due to Other Governments	\$ 135,941,992
Undistributed Monies	<u>1,299,728</u>
<i>Total Liabilities</i>	<u><u>\$ 137,241,720</u></u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

**NOTE 1 - DESCRIPTION OF THE COUNTY**

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations' governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations' resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. Based on the above criteria, the County had no component units at December 31, 2017.

***JOINT VENTURES WITHOUT EQUITY INTEREST***

*Multi-County Juvenile Attention Center (“Center”)* - The Center is jointly operated by Carroll, Columbiana, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County’s continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2017, the County contributed \$895,842 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

*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 2017, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

*Multi-County Community Mental Health District ("District")* - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, seven appointees of the Wayne County Commissioners, and three appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2017 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 2017 the County did not contribute to the S.R.C.C.C.



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

*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 2017 the County did not contribute to the MEDWAY DEA. 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 2017, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

***RELATED ORGANIZATIONS***

*The Wayne County Public Library (“Library”)* - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The Library did not receive funding from the County in 2017.

*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. The District did not receive funding from the County in 2017, however the County does provide some administrative support services to the District.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

*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 2017.

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

**EXCLUDED OTHER GOVERNMENTS**

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

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

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

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

**B. Basis of Presentation**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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

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

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

### **C. Fund Accounting**

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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

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

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

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

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

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

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

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

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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

**D. Measurement Focus**

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

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

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

**E. Basis of Accounting**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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

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

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, intergovernmental grants and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 14).

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

Unearned revenue reported on the statement of fund net position represents early payments received for self-insurance funding related to 2018.

***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 2017. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

**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 2017, investments were limited to federal agency securities, a municipal security, certificates of deposit, municipal bonds, commercial paper, corporate notes, and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio).

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

During the year 2017, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For the fiscal year 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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 2017 amounted to \$421,725, which includes \$366,375 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.



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

Of the equity in pooled cash and investments reported in the general fund, \$110,999 is held as unclaimed funds, not available as of December 31, 2017 for General fund purposes.

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

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

## **H. Inventories of Materials and Supplies**

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

## **I. Capital Assets**

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

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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

**J. Pensions**

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

**K. Compensated Absences**

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

In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2017 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, 2017, 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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A County employee under any retirement system may elect to convert up to 80 hours of sick leave and/or 80 hours of vacation leave per year. This conversion will result in the employee receiving payment therefore reducing the appropriate leave account converted. A County employee must meet the eligibility rules for this conversion.

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

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

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

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

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

#### **L. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2017, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

#### **M. Accrued Liabilities and Long-term Obligations**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and long-term loans are recognized as a liability in the fund financial statements when due.

**N. Interfund Transactions**

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

**O. Fund Balance**

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

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

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

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

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

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

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

**P. Operating Revenues and Expenses**

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

**Q. Capital Contributions**

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

**R. Net Position**

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

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

**Wayne County, Ohio**  
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**S. Estimates**

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

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

For the year ended December 31, 2017, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*, GASB Statement No. 81, *Irrevocable Split-Interest Agreements* and GASB Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*.

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the County.

GASB Statement No. 81 requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, it requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement also requires that a government recognize revenue when the resources become applicable to the reporting period. The implementation of GASB Statement No. 81 did not have an effect on the financial statements of the County.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2017

**NOTE 4 – FUND BALANCE**

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

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

	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	Total
Nonspendable for:								
Inventory	\$ 43,770	\$ 86,815	\$ 61,840	\$ 3,190	\$ 11,485	\$ 3,202	\$ 1,462	\$ 211,764
Prepays	455,503	-	18,212	2,775	-	29,232	85,302	591,024
Unclaimed Monies	110,999	-	-	-	-	-	-	110,999
Total Nonspendable	610,272	86,815	80,052	5,965	11,485	32,434	86,764	913,787
Restricted for:								
Public Safety Projects *	-	-	-	-	-	-	2,051,067	2,051,067
Community Development	-	-	-	-	-	-	622,204	622,204
Public Works	-	1,585,237	-	-	-	-	-	1,585,237
Human Services Programs	-	-	3,268,360	1,214,397	6,336,756	5,795,468	938,795	17,553,776
Health Services	-	-	-	-	-	-	236,349	236,349
Capital Projects	-	-	-	-	-	-	183,728	183,728
Care Center-Capital Improvement	-	-	-	-	-	-	1,225,846	1,225,846
Real Estate Assessment	-	-	-	-	-	-	1,572,007	1,572,007
Court Computerization	-	-	-	-	-	-	139,611	139,611
Other Purposes **	-	-	-	-	-	-	943,346	943,346
Total Restricted	-	1,585,237	3,268,360	1,214,397	6,336,756	5,795,468	7,912,953	26,113,171
Committed to:								
Debt Service	-	-	-	-	-	-	941,000	941,000
Landfill	400,000	-	-	-	-	-	-	400,000
Employee Benefits	1,079,015	-	-	-	-	-	-	1,079,015
Capital Projects	-	-	-	-	-	-	2,763,339	2,763,339
Total Committed	1,479,015	-	-	-	-	-	3,704,339	5,183,354
Assigned for:								
Encumbrances:								
Legislative And Executive	484,650	-	-	-	-	-	-	484,650
Judicial	35,742	-	-	-	-	-	-	35,742
Public Safety	135,276	-	-	-	-	-	-	135,276
Public Works	500	-	-	-	-	-	-	500
Health	9,265	-	-	-	-	-	-	9,265
Human Services	33,644	-	-	-	-	-	-	33,644
Economic Development	1,970	-	-	-	-	-	-	1,970
Other Purposes	6,689	-	-	-	-	-	-	6,689
Subsequent Year Appropriations	4,669,265	-	-	-	-	-	-	4,669,265
Total Assigned	5,377,001	-	-	-	-	-	-	5,377,001
Unassigned	4,343,276	-	-	-	-	-	(5,666)	4,337,610
Total Fund Balance	\$ 11,809,564	\$ 1,672,052	\$ 3,348,412	\$ 1,220,362	\$ 6,348,241	\$ 5,827,902	\$ 11,698,390	\$ 41,924,923

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

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

**Wayne County, Ohio**  
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*For the Year Ended December 31, 2017*

**NOTE 5 - DEPOSITS AND INVESTMENTS**

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

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

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

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank, Federal Home Loan Mortgage (FHLM) Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and any other obligations of the State of Ohio;



**Wayne County, Ohio**  
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5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers acceptances 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 40% 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.

**A. Deposits with Financial Institutions**

At December 31, 2017 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$24,369 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and investments and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

**Wayne County, Ohio**  
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**B. Investments**

As of December 31, 2017 the County had the following investments and maturities:

Rating by S & P Global Ratings	Investment	Measurement Amount	Investment Maturities in Years			Percent of Total
			(<1)	(1-3)	(>3)	
	Net Asset Value (NAV):					
AAAm**	STAROhio	\$ 3,366,413	\$ 3,366,413	\$ -	\$ -	6.21%
	Fair Value:					
N/A	Negotiable CD's	5,174,841	1,481,245	1,722,690	1,970,906	9.55%
AA+	Cuyahoga County Sales Tax Revenue Bond	495,155	-	-	495,155	0.91%
A+	Economic Development (Akron) Municipal Bond	659,947	-	659,947	-	1.22%
N/A	Commercial Paper	5,844,636	5,844,636	-	-	10.79%
N/A	Corporate Notes	1,749,705	1,749,705	-	-	3.23%
AAA	FHLMC	15,210,134	-	7,331,447	7,878,687	28.07%
AAA	FNMA	5,193,183	994,110	2,961,223	1,237,850	9.58%
AAA	FFCB	12,909,538	995,710	4,299,073	7,614,755	23.82%
AAA	FHLB	3,587,862	-	637,822	2,950,040	6.62%
		<u>\$ 54,191,414</u>	<u>\$ 14,431,819</u>	<u>\$ 17,612,202</u>	<u>\$ 22,147,393</u>	<u>100.00%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2017. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2017, is 52 days and carries a rating of AAAM by S&P Global Ratings.

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

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

**NOTE 6 - INTERFUND TRANSACTIONS**

**A. Interfund Transfers**

Interfund transfers for the year ended December 31, 2017, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers In	Transfers Out			Total
	General Fund	Motor Vehicle and Gas Tax	Other Governmental	
Job and Family Services	\$ 246,495	\$ -	\$ -	\$ 246,495
Other Governmental funds	2,451,156	292,487	7,102	2,750,745
Sanitary Sewer Fund	50,000	-	-	50,000
	<u>\$ 2,747,651</u>	<u>\$ 292,487</u>	<u>\$ 7,102</u>	<u>\$ 3,047,240</u>

Transfers from the General fund were unrestricted revenues used to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the Motor Vehicle Gas Tax fund were to finance debt service. Transfer from Law Enforcement fund to Victim Witness Assistance Grant fund was to cover expenses.

**B. Interfund balances**

Due from/to other funds consisted of the following at December 31, 2017, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds			Totals
	General Fund	Wayne County Care Center	Children Services Board	
Job and Family Services	\$ 14,243	\$ -	\$ -	\$ 14,243
County Board of Developmental Disabilities (DD)	-	-	21,996	21,996
Other Governmental Funds	2,125	-	33,616	35,741
Sanitary Sewer District	-	3,120	-	3,120
	<u>\$ 16,368</u>	<u>\$ 3,120</u>	<u>\$ 55,612</u>	<u>\$ 75,100</u>

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

**Wayne County, Ohio**  
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**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2017 for real and public utility property taxes represents collections of the 2016 taxes.

2017 real property taxes were levied after October 1, 2017 on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35% of appraised market value. 2017 real property taxes are collected in and intended to finance 2018.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35% of true value. 2017 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2017, was \$10.25 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2017 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,355,922,640
Public Utilities - Real	1,045,770
Public Utilities - Personal	114,971,340
Total Assessed Value	<u><u>\$ 2,471,939,750</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2017, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2017 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

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

Receivables at December 31, 2017 consisted of taxes, accounts, due from other funds, intergovernmental grants and entitlements ("Due from other governments"), and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the financial statements follows:

**Governmental Activities:**

Local Government	\$ 638,739
Homestead and Rollback	1,017,901
Gasoline and Excise tax	1,171,388
Motor Vehicle and Gas Tax	1,550,110
Tangible Tax Loss Reimbursement	110,918
Casino	713,464

Other grants, subsidies and reimbursements:

General Fund	659,221
County Board Of DD	202,547
Job And Family Services	28,953
Children Services Board	287,483
Wayne County Care Center	93,145
Bureau Of Support	97,560
CDBG	1,000
Law Enforcement	3,223
Felony Delinquent Care and Custody	152,577
Victim Witness Assistance	101,503
Home Arrest Grant	169,119
VOCA Grant	44,658
VAWA Investigative Enhancement	28,474
Justice Reinvestment & Incentive Grant	170,897
Issue II	129,834
Airport Improvements	199,720
Internal Service fund	35,533
	<hr/> 7,607,967 <hr/>

**Business Type Activities:**

Sanitary Sewer District	98,566
Total	<hr/> \$ 7,706,533 <hr/>

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2017

**NOTE 9 - OPERATING LEASES - LESSOR DISCLOSURE**

The County leases land and building space under leases that are considered cancelable by either party. A summary of the cost and carrying value of each asset is summarized below. Outstanding lease payments are reported as "accounts receivable" within the basic financial statements.

<u>Leased Asset</u>	<u>Asset Cost</u>	<u>Accumulated Depreciation</u>	<u>Carrying Value</u>
Administration building	\$ 284,772	\$ 237,170	\$ 47,602
McClure building	65,010	24,377	40,633
Corning building	209,693	109,415	100,278
Total	<u>\$ 559,475</u>	<u>\$ 370,962</u>	<u>\$ 188,513</u>

**NOTE 10 - CAPITAL ASSETS**

Capital assets for governmental activities for the year ended December 31, 2017 was as follows:

<b>Governmental Activities</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 3,625,627	\$ 162,073	\$ -	\$ 3,787,700
Construction in progress	1,129,144	1,106,691	(1,850,575)	385,260
Total capital assets, not being depreciated:	4,754,771	1,268,764	(1,850,575)	4,172,960
Capital assets, being depreciated:				
Building and improvements	49,323,700	738,653	-	50,062,353
Equipment	13,712,458	1,463,873	(847,270)	14,329,061
Infrastructure	100,380,080	1,994,919	-	102,374,999
Total capital assets, being depreciated:	163,416,238	4,197,445	(847,270)	166,766,413
Less: accumulated depreciation				
Building and improvements	(25,595,907)	(1,039,674)	-	(26,635,581)
Equipment	(10,880,292)	(862,100)	847,270	(10,895,122)
Infrastructure	(54,360,349)	(2,716,019)	-	(57,076,368)
Total accumulated depreciation	(90,836,548)	(4,617,793)	847,270	(94,607,071)
Total capital assets being depreciated, net	72,579,690	(420,348)	-	72,159,342
Governmental activities capital assets, net	<u>\$ 77,334,461</u>	<u>\$ 848,416</u>	<u>\$ (1,850,575)</u>	<u>\$ 76,332,302</u>

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2017

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

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 517,998
Judicial	420,626
Public Safety	291,000
Public Works	3,078,107
Health	30,585
Human Services	279,477
Total Depreciation Expense	<u>\$ 4,617,793</u>

Capital assets for business-type activities for the year ended December 31, 2017, was as follows:

<b>Business-Type Activities</b>	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,143,912	\$ -	\$ -	\$ 2,143,912
Construction in progress	46,000	415,915	-	461,915
Total capital assets, not being depreciated:	2,189,912	415,915	-	2,605,827
Capital assets, being depreciated:				
Building and improvements	10,228,913	-	-	10,228,913
Equipment	326,859	-	-	326,859
Infrastructure:				
Sewer mains	6,817,011	-	-	6,817,011
Airport	3,824,245	-	-	3,824,245
Total capital assets, being depreciated:	21,197,028	-	-	21,197,028
Less: accumulated depreciation				
Building and improvements	(2,163,689)	(275,861)	-	(2,439,550)
Equipment	(210,016)	(21,870)	-	(231,886)
Infrastructure:				
Sewer mains	(1,728,464)	(166,173)	-	(1,894,637)
Airport	(850,300)	(179,964)	-	(1,030,264)
Total accumulated depreciation	(4,952,469)	(643,868)	-	(5,596,337)
Total capital assets being depreciated, net	16,244,559	(643,868)	-	15,600,691
Business-type activities capital assets, net	<u>\$ 18,434,471</u>	<u>\$ (227,953)</u>	<u>\$ -</u>	<u>\$ 18,206,518</u>

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2017

**NOTE 11 – LONG-TERM OBLIGATIONS**

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
<b>Governmental Activities</b>					
General obligation bonds:					
2011 Refunding Bond (2-3.5%)	\$ 4,590,000	\$ -	\$ (705,000)	\$ 3,885,000	\$ 725,000
Premium on refunding bond	59,326	-	(9,887)	49,439	-
Total general obligation bonds	4,649,326	-	(714,887)	3,934,439	725,000
County Building Improvement					
Note, Series 2016 (2%)	3,500,000	-	(3,500,000)	-	-
Note, Series 2017 (2%)	3,500,000	3,000,000	-	3,000,000	3,000,000
	3,500,000	3,000,000	(3,500,000)	3,000,000	3,000,000
OPWC loans:					
OPWC loan, 0.0%, Water Tower	50,000	-	(5,000)	45,000	5,000
OPWC loan, 0.0%, Bridge Replacement	75,225	-	(5,786)	69,439	5,787
OPWC loan, 0.0%, Road Resurfacing	87,826	-	(12,546)	75,280	12,546
OPWC loan, 0.0%, Road Resurfacing	29,953	-	(3,744)	26,209	3,744
Total OPWC loans	243,004	-	(27,076)	215,928	27,077
Net Pension Liability	37,411,776	9,563,643	-	46,975,419	-
Other long-term obligations:					
Compensated absences*	2,995,850	802,175	(768,899)	3,029,126	812,901
Total other long-term obligations	2,995,850	802,175	(768,899)	3,029,126	812,901
Total governmental activities, long-term obligations	<u>\$ 48,799,956</u>	<u>\$ 13,365,818</u>	<u>\$ (5,010,862)</u>	<u>\$ 57,154,912</u>	<u>\$ 4,564,978</u>
*Includes \$16,503 reported in the Internal Service Fund					
<b>Business-Type Activities</b>					
Sewer bonds:					
2004 Sewer System Revenue Bonds, 4.375%	\$ 762,000	\$ -	\$ (14,000)	\$ 748,000	\$ 15,000
2005 Sanitary Sewer Improvement Bonds, 4.125%	1,598,200	-	(29,500)	1,568,700	30,800
Total sewer bonds	2,360,200	-	(43,500)	2,316,700	45,800
2011 Refunding Bond (2-3.5%)	125,000	-	(20,000)	105,000	20,000
USDA Loan - Batdorf Road (4.25%)	500,730	-	(12,000)	488,730	13,000
OPWC loan:					
Hillcrest WWTP, 0.0%	66,622	-	(4,298)	62,324	4,298
Hillcrest WWTP (Phase II), 0.0%	233,748	-	(12,303)	221,445	12,302
	300,370	-	(16,601)	283,769	16,600
OWDA loans:					
Eastwood WWTP, 0.0%	871,822	-	(67,064)	804,758	67,063
Kidron WWTP, 0.0%	14,391	-	(1,107)	13,284	1,107
Total OWDA loans	886,213	-	(68,171)	818,042	68,170
Net Pension Liability	286,581	177,306	-	463,887	-
Other long-term obligations:					
Compensated absences	42,910	18,917	(12,956)	48,871	14,912
Total business-type long- term obligations	<u>\$ 4,502,004</u>	<u>\$ 196,223</u>	<u>\$ (173,228)</u>	<u>\$ 4,524,999</u>	<u>\$ 178,482</u>
Total primary government long-term obligations	<u>\$ 53,301,960</u>	<u>\$ 13,562,041</u>	<u>\$ (5,184,090)</u>	<u>\$ 61,679,911</u>	<u>\$ 4,743,460</u>



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

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

The County issued the 2009 Sewer System Revenue Bonds in the amount of \$1,554,000 at interest rate of 4.25% and will mature in July 2049 and will be retired with user fee revenue of the sanitary sewer district fund. The proceeds are being used for the purpose of paying the cost to construct a new wastewater treatment plant and related sanitary sewers, lateral sewers and a pump stations and the construction and installation of gravity sewers to transport wastewater from the Eastwood allotment wastewater collection system. This bond was retired with a new loan from OWDA in 2011 and will mature in January 2030.

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

The County has pledged future net customer revenue to repay \$2,316,700 in sewer system bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer bonds were 31.3%. The total principal and interest remaining to be paid on all sewer bonds is \$3,965,732. Principal and interest paid for the current year and total net available revenues were \$43,500 and \$151,008, respectively.

**2011 Refunding Bond:** In May, 2011, the County issued \$8,265,000 in general obligation bonds (\$8,020,000 within governmental funds and \$245,000 within the enterprise funds), \$7,845,000 of which were issued to fully refund \$240,000 within enterprise funds and \$7,605,000 within governmental funds of outstanding general obligation bonds. The bonds were issued for a ten year period with final maturity at December 1, 2022. As of December 31, 2017, \$3,945,000 of these bonds is considered defeased.

These refunding bonds were issued with a premium of \$122,301, (\$118,648 within the governmental funds and \$3,653 in the enterprise fund) which is reported as an increase to bonds payable in the debt service fund. The governmental premium is being amortized as interest expenses over the life of the bonds using the straight-line method; the amortization for December 31, 2017 was \$9,887. The premium on these refunded bonds in the enterprise fund were insignificant amounts that were not amortized. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$355,319. This difference reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding; is being amortized as interest expense over the life of the bonds using the straight line method. The issuance resulted in an economic gain of \$540,675.

**Wayne County, Ohio**  
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*County Building Improvement Note, Series 2017:* In 2017, the County issued \$3,000,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature June 30, 2017. The County has entered into a qualifying financing agreement subsequent to year-end in the amount of \$3,000,000 at 2% interest. The note will mature on June 19, 2019. See Note 12 for additional information.

*Compensated Absences:* These benefits will be paid from the fund from which the person is paid. In prior years, this fund has primarily been the general fund.

Vacation leave is earned at rates which vary depending upon length of service and standard workweek. Current policies credit vacation leave on a pay period basis except for new employees who are required to complete one year of service prior to their accrual becoming available. Employees may also accrue compensatory time for hours worked in excess of forty per week. County employees are paid for earned, unused vacation leave and compensatory time upon termination of employment.

Each employee of the County with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 240 hours upon retirement from the County. Each employee of the County Board of Developmental Disabilities with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 420 hours upon retirement from the County.

At December 31, 2017, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,162,317 and vested benefits for sick leave totaled \$866,809. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net position within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$42,667 and \$6,204 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net position. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net position. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

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

*Ohio Public Works Commission (OPWC) Loans:* An OPWC loan (combined with an OPWC grant) financed the demolition and removal of an existing water tank and treatment system, and the construction of its replacement. The water tower services the Wayne County Care Center. The retirement of this 0.0% 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2017

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

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

An OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation. The retirement of this 0% interest loan will be made by the Sanitary Sewer Fund with bi-annual payments of \$2,149. This loan is scheduled to mature January 1, 2032.

An OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation-Phase II. The retirement of this 0% interest loan will be made by the Sanitary Sewer fund with bi-annual payments of \$6,151.50. This loan is scheduled to mature January 1, 2036.

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

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

During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance construction of Eastwood Wastewater Collection and Treatment Plant. The total amount of the project is \$1,891,849, with \$365,000 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0% interest loan will be paid from the Sanitary Sewer fund.

*Future Debt Service Requirements:* The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2017, are as follows:

Governmental Activities							
Year Ended	G.O. Bonds		Capital Improvement Note		OPWC	Total	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2018	\$ 725,000	\$ 130,944	\$ 3,000,000	\$ 60,000	\$ 27,077	\$ 3,752,077	\$ 190,944
2019	750,000	101,943	-	-	27,076	777,076	101,943
2020	775,000	79,443	-	-	27,076	802,076	79,443
2021	800,000	55,225	-	-	27,076	827,076	55,225
2022	835,000	29,226	-	-	27,076	862,076	29,226
2023-2027	-	-	-	-	68,972	68,972	0
2028-2029	-	-	-	-	11,575	11,575	-
	<u>\$ 3,885,000</u>	<u>\$ 396,781</u>	<u>\$ 3,000,000</u>	<u>\$ 60,000</u>	<u>\$ 215,928</u>	<u>\$ 7,100,928</u>	<u>\$ 456,781</u>

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2017

Business Type Activities

Year Ended	Sewer Bonds		OWDA		USDA	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 45,800	\$ 97,434	\$ 68,170	\$ -	\$ 13,000	\$ 20,771
2019	48,000	95,507	68,170	-	13,000	20,219
2020	49,200	93,487	68,170	-	14,000	19,666
2021	51,700	91,418	68,170	-	14,000	19,071
2022	54,200	89,243	68,170	-	15,000	18,476
2023-2027	305,400	410,141	340,850	-	84,000	82,394
2028-2032	375,100	340,258	136,342	-	105,000	62,844
2033-2037	461,200	254,438	-	-	126,000	38,831
2038-2042	569,000	148,783	-	-	104,730	10,240
2043-2047	357,100	28,323	-	-	-	-
	<u>\$ 2,316,700</u>	<u>\$ 1,649,032</u>	<u>\$ 818,042</u>	<u>\$ -</u>	<u>\$ 488,730</u>	<u>\$ 292,512</u>

Year Ended	Refunding Bond		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 20,000	\$ 3,550	\$ 16,600	\$ -	\$ 163,570	\$ 121,755
2019	20,000	2,750	16,600	-	165,770	118,476
2020	20,000	2,150	16,600	-	167,970	115,303
2021	20,000	1,525	16,600	-	170,470	112,014
2022	25,000	975	16,600	-	178,970	108,694
2023-2027	-	-	83,001	-	813,251	492,535
2028-2032	-	-	80,859	-	697,301	403,102
2033-2037	-	-	36,909	-	624,109	293,269
2038-2042	-	-	-	-	673,730	159,023
2043-2047	-	-	-	-	357,100	28,323
	<u>\$ 105,000</u>	<u>\$ 10,950</u>	<u>\$ 283,769</u>	<u>\$ -</u>	<u>\$ 4,012,241</u>	<u>\$ 1,952,494</u>

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

**NOTE 12 – NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 2017 follows:

	Outstanding 12/31/16	Increase	Decrease	Outstanding 12/31/17
County Building Improvement Note, Series 2016	\$ 500,000	\$ -	\$ (500,000)	\$ -
County Building Improvement Note, Series 2017	-	500,000	-	500,000
	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ (500,000)</u>	<u>\$ 500,000</u>

In 2017, the County issued \$3,500,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature June 27, 2018. The County has entered into a qualifying financing agreement subsequent to year-end in the amount of \$3,000,000 at 2% interest. The note will mature on June 19, 2019. The balance of \$500,000 will be retired with operational revenues of the general fund at maturity.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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**NOTE 13 - RISK MANAGEMENT**

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

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

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

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

An excess coverage insurance policy covers individual claims in excess of \$225,000 up to a maximum of \$5,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$1,093,198 reported in the Health Care Internal Service fund at December 31, 2017, 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 \$614.98 to \$1,374.64. Changes in the fund's liability amount in 2017 and 2016 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2017	\$ 1,063,141	\$ 8,147,511	\$ (8,117,454)	\$ 1,093,198
2016	703,482	9,619,504	(9,259,845)	1,063,141

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

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

The County contracts with Sedgwick CMS for third party administrative services. Sedgwick CMS handles all claim payments and invoice verification as well as all claim hearings. The County contracts with Midwest Employers Casualty Company for our stop loss insurance on workers compensation claims. The County's stop loss insurance becomes effective once a claim exceeds \$500,000 in spending. Changes in the fund's liability amount in 2017 and 2016 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2017	\$ 9,374	\$ 38,081	\$ (27,268)	\$ 20,187
2016	27,668	10,948	(29,242)	9,374

**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

***Net Pension Liability***

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

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

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

**Wayne County, Ohio**  
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*For the Year Ended December 31, 2017*

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

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

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

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

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

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

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

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

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

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



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

	State and Local	Public Safety	Law Enforcement
<b>2017 Statutory Maximum Contribution Rates</b>			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
<b>2017 Actual Contribution Rates</b>			
Employer:			
Pension	13.00 %	17.10 %	17.10 %
Post-Employment Health Care Benefits	1.00 %	1.00 %	1.00 %
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$3,552,821 for 2017. Of this amount, \$514,363 is reported as due to other governments.

***Plan Description - State Teachers Retirement System (STRS)***

Plan Description – The County participates in State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](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. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

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The DC Plan allows members to place all their member contributions and 9.5% of the 14% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14% and the statutory member rate is 14% of covered payroll effective July 1, 2016. The County was required to contribute 14%; the entire 14% was the portion used to fund pension obligations. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$69,770 for 2017. Of this amount \$4,162 is reported as due to other governments.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions***

The net pension liability for OPERS was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2017, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.20428050%	0.00442295%	
Prior Measurement Period	0.20794690%	0.00501698%	
Change in Proportion	<u>-0.00366640%</u>	<u>-0.00059403%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 46,388,625	\$ 1,050,681	\$ 47,439,306
Pension Expense	\$ 9,825,222	\$ (693,190)	\$ 9,132,032

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 6,908,337	\$ 0	\$ 6,908,337
Differences between Expected and			
Actual Experience	62,876	40,574	103,450
Changes of Assumptions	7,357,796	229,795	7,587,591
Changes in Proportionate Share	33,973	0	33,973
County Contributions Subsequent			
to the Measurement Date	<u>3,552,821</u>	<u>34,885</u>	<u>3,587,706</u>
Total Deferred Outflows of Resources	<u>\$ 17,915,803</u>	<u>\$ 305,254</u>	<u>\$ 18,221,057</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ 276,082	\$ 8,468	\$ 284,550
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	0	34,675	34,675
Changes in Proportionate Share	<u>386,105</u>	<u>288,836</u>	<u>674,941</u>
Total Deferred Inflows of Resources	<u>\$ 662,187</u>	<u>\$ 331,979</u>	<u>\$ 994,166</u>

**Wayne County, Ohio**  
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\$3,587,706 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2018	\$ 5,612,370	\$ (79,701)	\$ 5,532,669
2019	5,847,964	(32,530)	5,815,434
2020	2,442,960	32,267	2,475,227
2021	(202,500)	18,354	(184,146)
	<u>\$ 13,700,795</u>	<u>\$ (61,610)</u>	<u>\$ 13,639,185</u>

**Actuarial Assumptions - OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the Board's actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0% down to 7.5%, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below:

<b>Actuarial Information</b>	<b>Traditional Pension Plan</b>
Actuarial Cost Method	Individual Entry Age
Investment Rate of Return	7.50%
Wage Inflation	3.25%
Projected Salary Increases, including wage inflation	3.25 % to 10.75% (includes wage inflation at 3.25 %)
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00% Simple Post-1/7/2013 Retirees: 3.00% Simple through 2018, then 2.15% Simple

**Wayne County, Ohio**  
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Mortality rates were based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2016.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The following table displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	18.00	4.92
Total	100.00 %	5.66 %

**Discount Rate** The discount rate used to measure the total pension liability was 7.50%, post-experience study results. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.50%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.50%) or one-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability:	\$ 70,868,991	\$ 46,388,625	\$ 25,988,565

**Actuarial Assumptions - STRS**

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Investment Rate of Return	7.45%, net of investment expenses, including inflation
Salary Increases	12.50% at 20 to 2.50% at age 65
Payroll Increases	3.00%
Cost-of-Living Adjustments	0% effective July 1, 2017

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

Actuarial assumptions used in the July 1, 2017 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

\*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** The discount rate used to measure the total pension liability was 7.45% as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

**Wayne County, Ohio**  
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***Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** The following table represents the net pension liability as of June 30, 2017, calculated using the current period discount rate assumption of 7.45%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability:	\$ 1,506,116	\$ 1,050,681	\$ 667,046

***Changes since the Prior Measurement Date***

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

***Benefit Term*** Effective July 1, 2017, the COLA was reduced to zero.

**NOTE 15 - POSTEMPLOYMENT BENEFITS**

***Ohio Public Employees Retirement System***

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. This trust is also used to fund health care for Member-Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.



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In order to qualify for health care coverage, age-and-service retirees under the traditional and combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 45. See OPERS CAFR referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed at a rate of 14.0% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4%.

Substantially all of the County's contributions allocated to fund post-employment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contributions for the years ended December 31, 2017, 2016, and 2015 were \$262,762, \$533,776, and \$508,015 respectively. For 2017, 87% has been contributed with the balance being reported as due to other governments. The full amount has been contributed for 2016 and 2015.

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***State Teachers Retirement System***

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2017, 2016 and 2015, STRS did not allocate any employer contributions to post-employment health care.

**NOTE 16 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2017

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board
GAAP Basis (as reported)	\$ 785,109	\$ (118,850)	\$ 1,112,091	\$ 1,988	\$ 69,448	\$ (364,148)
Adjustments:						
Revenue accruals	(190,076)	43,030	(148,815)	(25,621)	31,611	85,221
Expenditure accruals	168,614	26,389	172,799	(96,548)	20,134	36,567
Funds budgeted elsewhere	(53,839)	-	-	-	-	-
Encumbrances	(834,243)	(695,914)	(767,650)	(699,785)	(280,815)	(601,027)
Budget Basis	<u>\$ (124,435)</u>	<u>\$ (745,345)</u>	<u>\$ 368,425</u>	<u>\$ (819,966)</u>	<u>\$ (159,622)</u>	<u>\$ (843,387)</u>

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

## NOTE 17 - CONTINGENT LIABILITIES AND SIGNIFICANT COMMITMENTS

### A. Grants

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

### B. Litigation

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

### C. Encumbrances

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

Fund	Amount
General	\$ 701,047
Motor Vehicle and Gas Tax	505,398
County Board of DD	532,049
Job and Family Services	479,427
Wayne County Care Center	208,322
Children Services Board	176,587
Other Governmental	1,286,965
	<u>\$ 3,889,795</u>

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2017*

**NOTE 18 - LANDFILL**

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

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

The County has established a commitment for landfill contingencies, which has been included in the General fund for 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, 2017, the balance of the commitment for landfill contingencies was \$400,000. The General fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement for 30 years subsequent to the final closure date.

**NOTE 19 - FUND DEFICITS**

As of December 31, 2017, the following had deficit fund balances. This deficit was caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

Nonmajor Special Revenue Funds:

Moving Forward Demolition Grant	\$ 5,666
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**Wayne County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Last Four Years (1)*

	2017	2016	2015	2014
<b>Ohio Public Employees' Retirement System (OPERS)</b>				
County's Proportion of the Net Pension Liability	0.2042805%	0.2079469%	0.2082890%	0.2082890%
County's Proportionate Share of the Net Pension Liability	\$ 46,388,625	\$ 36,019,025	\$ 25,192,789	\$ 24,554,563
County's Covered Payroll	\$ 26,688,779	\$ 24,753,129	\$ 24,590,085	\$ 21,915,189
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	173.81%	145.51%	102.45%	112.04%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%
<b>State Teachers Retirement System (STRS)</b>				
County's Proportion of the Net Pension Liability	0.0044230%	0.00501698%	0.0062664%	0.00676189%
County's Proportionate Share of the Net Pension Liability	\$ 1,050,681	\$ 1,679,334	\$ 1,731,839	\$ 1,644,726
County's Covered Payroll	\$ 501,214	\$ 601,343	\$ 643,289	\$ 597,177
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	209.63%	279.26%	269.22%	275.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%	73.00%

(1) Information prior to 2014 is not available.

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

**Notes:**

**Ohio Public Employees' Retirement System (OPERS)**

*Changes of Benefit Terms:* None.

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

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

**State Teachers Retirement System (STRS)**

*Changes of Benefit Terms:* Effective July 1, 2017, the COLA was reduced to zero.

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

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 3,552,821	\$ 3,340,705	\$ 3,095,441	\$ 3,071,009
Contributions in Relation to the Contractually Required Contribution	<u>(3,552,821)</u>	<u>(3,340,705)</u>	<u>(3,095,441)</u>	<u>(3,071,009)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 26,276,171	\$ 26,688,779	\$ 24,753,129	\$ 24,590,085
Contributions as a Percentage of Covered Payroll	13.52%	12.52%	12.51%	12.49%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ 69,770	\$ 70,170	\$ 84,188	\$ 86,844
Contributions in Relation to the Contractually Required Contribution	<u>(69,770)</u>	<u>(70,170)</u>	<u>(84,188)</u>	<u>(86,844)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 498,357	\$ 501,214	\$ 601,343	\$ 643,289
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.00%	13.50%

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

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 2,958,035	n/a	n/a	n/a	n/a	n/a
<u>(2,958,035)</u>	n/a	n/a	n/a	n/a	n/a
<u><u>\$ 0</u></u>	n/a	n/a	n/a	n/a	n/a
\$ 21,915,189	n/a	n/a	n/a	n/a	n/a
13.50%	n/a	n/a	n/a	n/a	n/a
\$ 77,633	\$ 117,428	\$ 114,446	\$ 124,711	\$ 131,988	\$ 126,775
<u>(77,633)</u>	<u>(117,428)</u>	<u>(114,446)</u>	<u>(124,711)</u>	<u>(131,988)</u>	<u>(126,775)</u>
<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>
\$ 597,177	\$ 903,292	\$ 880,354	\$ 959,315	\$ 1,015,292	\$ 975,192
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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

## **Nonmajor Special Revenue Funds**

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

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

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

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

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

### ***Indigent Guardianship***

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

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

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

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

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

### ***Hazardous Materials***

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

### ***Child Enforcement Agency***

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

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

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

### ***Ditch Maintenance***

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

### ***Law Enforcement***

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

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

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

### ***Indigent Drivers Alcohol Treatment***

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

### ***Probation Services***

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

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

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

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

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

## **Nonmajor Special Revenue Funds**

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

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

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

<i>Pilot Probation Grant</i>	<i>Law Enforcement Training</i>	<i>Indigent Interlock and Alcohol Monitoring</i>
<i>Court Computerization</i>	<i>Law Library</i>	<i>Moving Forward Demolition Grant</i>
<i>Victim Witness Assistance Program</i>	<i>Pre-Trial Diversion Program</i>	<i>Adult Drug Court Discretionary Program</i>
<i>Home Arrest Grant</i>	<i>Deputy Registrar</i>	<i>Dispute Resolution Fees</i>
<i>VOCA Grant</i>	<i>E 911 System EMA</i>	<i>Asset Preservation &amp; Recovery</i>
<i>Mediation Services</i>	<i>VAWA Investigative Enhancement</i>	<i>Conduct of Business</i>
<i>Municipal Court Probation</i>	<i>USDA Rural Business Enterprise</i>	<i>Targeted Community Alternative Program</i>
<i>Juvenile Court Special Project</i>	<i>Foreclosure Management</i>	<i>Ohio Attorney General Law Enforcement</i>
<i>Juvenile Probation Services</i>	<i>Marriage License Fees</i>	<i>Justice Reinvestment &amp; Incentive Grant</i>

The following nonmajor special revenue funds are included with the general fund for GAAP Reporting purposes as they do not have a restricted or committed revenue source.

<i>Mt. Eaton Landfill</i>	<i>Recorder's Equipment</i>	<i>Employee Benefits Liability</i>
<i>Unclaimed Monies</i>	<i>Certificate of Title Administration</i>	<i>Sheriff Rotary</i>
<i>Victim's Assistance Trust</i>	<i>Sheriff Canine Donations</i>	

## **Nonmajor Debt Service Fund**

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

## **Nonmajor Capital Projects Funds**

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

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

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

### ***OPWC***

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

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

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

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

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

### ***Airport Improvement***

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

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2017*

	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	\$ 6,060,721	\$ 1,441,000	\$ 4,459,875	\$ 11,961,596
Cash and Investments:				
In Segregated Accounts	7,845	-	-	7,845
Receivables:				
Accounts	86,012	-	480	86,492
Due from Other Funds	35,741	-	-	35,741
Due from Other Governments	769,011	-	329,554	1,098,565
Materials and Supplies Inventory	1,462	-	-	1,462
Loans Receivable	396,921	-	-	396,921
Prepaid Items	85,302	-	-	85,302
<i>Total Assets</i>	<u>\$ 7,443,015</u>	<u>\$ 1,441,000</u>	<u>\$ 4,789,909</u>	<u>\$ 13,673,924</u>
<b>Liabilities</b>				
Accounts Payable	\$ 119,791	\$ -	\$ 58,215	\$ 178,006
Contracts Payable	-	-	359,061	359,061
Accrued Wages and Benefits	167,008	-	-	167,008
Due to Other Governments	48,221	-	-	48,221
Notes Payable	-	500,000	-	500,000
<i>Total Liabilities</i>	<u>335,020</u>	<u>500,000</u>	<u>417,276</u>	<u>1,252,296</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	523,518	-	199,720	723,238
<i>Total Deferred Inflows of Resources</i>	<u>523,518</u>	<u>-</u>	<u>199,720</u>	<u>723,238</u>
<b>Fund Balances</b>				
Nonspendable	86,764	-	-	86,764
Restricted	6,503,379	-	1,409,574	7,912,953
Committed	-	941,000	2,763,339	3,704,339
Unassigned	(5,666)	-	-	(5,666)
<i>Total Fund Balances</i>	<u>6,584,477</u>	<u>941,000</u>	<u>4,172,913</u>	<u>11,698,390</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,443,015</u>	<u>\$ 1,441,000</u>	<u>\$ 4,789,909</u>	<u>\$ 13,673,924</u>

**Wayne County, Ohio***Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Governmental Funds**For the Year Ended December 31, 2017*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Charges for Services	\$ 2,570,428	\$ -	\$ 72,299	\$ 2,642,727
Licenses and Permits	597,826	-	-	597,826
Fines and Forfeitures	564,042	-	-	564,042
Intergovernmental	2,868,039	-	1,649,031	4,517,070
Special Assessments	1,679	-	-	1,679
Interest	18,192	-	302	18,494
Rent	8,100	-	123,875	131,975
Contributions and Donations	37,292	-	-	37,292
Other	174,820	5,000	-	179,820
<i>Total Revenues</i>	<u>6,840,418</u>	<u>5,000</u>	<u>1,845,507</u>	<u>8,690,925</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,641,270	-	-	1,641,270
Judicial	442,673	-	-	442,673
Public Safety	1,925,283	-	-	1,925,283
Public Works	87,262	-	-	87,262
Health	429,530	-	-	429,530
Human Services	1,376,194	-	-	1,376,194
Economic Development and Assistance	294,124	-	-	294,124
Capital Outlay	-	-	3,107,101	3,107,101
Debt Service:				
Principal Retirement	-	4,232,077	-	4,232,077
Interest and Fiscal Charges	-	243,055	-	243,055
<i>Total Expenditures</i>	<u>6,196,336</u>	<u>4,475,132</u>	<u>3,107,101</u>	<u>13,778,569</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	644,082	(4,470,132)	(1,261,594)	(5,087,644)
<b>Other Financing Sources (Uses)</b>				
Issuance from Loans	-	3,000,000	-	3,000,000
Premium on Note Issuance	-	22,645	-	22,645
Transfers In	54,451	1,606,294	1,090,000	2,750,745
Transfers Out	(7,102)	-	-	(7,102)
<i>Total Other Financing Sources (Uses)</i>	<u>47,349</u>	<u>4,628,939</u>	<u>1,090,000</u>	<u>5,766,288</u>
<i>Net Change in Fund Balances</i>	691,431	158,807	(171,594)	678,644
<i>Fund Balances Beginning of Year</i>	5,893,520	782,193	4,344,507	11,020,220
<i>Increase (Decrease) in Consumable for Inventory</i>	(474)	-	-	(474)
<i>Fund Balances End of Year</i>	<u>\$ 6,584,477</u>	<u>\$ 941,000</u>	<u>\$ 4,172,913</u>	<u>\$ 11,698,390</u>

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 171,990	\$ 1,644,227	\$ 79,745	\$ -
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 171,990</u>	<u>\$ 1,644,227</u>	<u>\$ 79,745</u>	<u>\$ -</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 29,250	\$ -	\$ -
Accrued Wages and Benefits	6,293	32,615	-	-
Due to Other Governments	1,287	10,355	-	-
<i>Total Liabilities</i>	<u>7,580</u>	<u>72,220</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	164,410	1,572,007	79,745	-
Unassigned	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>164,410</u>	<u>1,572,007</u>	<u>79,745</u>	<u>-</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 171,990</u>	<u>\$ 1,644,227</u>	<u>\$ 79,745</u>	<u>\$ -</u>

Dog and Kennel	Hazardous Materials	Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education
\$ 251,151	\$ 20,216	\$ 871,164	\$ 172,132	\$ 41,545	\$ 9,622	\$ 8,460
-	-	7,071	-	-	774	-
275	-	28,739	-	-	-	63
-	-	2,125	-	-	-	-
-	-	97,560	1,000	-	3,223	-
-	-	1,462	-	-	-	-
-	-	-	396,921	-	-	-
-	988	23,787	-	-	-	-
<u>\$ 251,426</u>	<u>\$ 21,204</u>	<u>\$ 1,031,908</u>	<u>\$ 570,053</u>	<u>\$ 41,545</u>	<u>\$ 13,619</u>	<u>\$ 8,523</u>

\$ 32	\$ -	\$ 257	\$ 23,016	\$ -	\$ -	\$ -
11,308	714	50,884	-	-	-	-
3,737	1,349	16,723	-	-	-	-
<u>15,077</u>	<u>2,063</u>	<u>67,864</u>	<u>23,016</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	2,573	-
-	-	-	-	-	2,573	-

-	988	25,249	-	-	-	-
236,349	18,153	938,795	547,037	41,545	11,046	8,523
-	-	-	-	-	-	-
<u>236,349</u>	<u>19,141</u>	<u>964,044</u>	<u>547,037</u>	<u>41,545</u>	<u>11,046</u>	<u>8,523</u>
<u>\$ 251,426</u>	<u>\$ 21,204</u>	<u>\$ 1,031,908</u>	<u>\$ 570,053</u>	<u>\$ 41,545</u>	<u>\$ 13,619</u>	<u>\$ 8,523</u>

(Continued)

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*

	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 54,143	\$ 159,160	\$ 632,387	\$ 16,221
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	1,824	1,825	-	-
Due from Other Funds	-	-	33,616	-
Due from Other Governments	-	-	152,577	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 55,967</u>	<u>\$ 160,985</u>	<u>\$ 818,580</u>	<u>\$ 16,221</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ 22,955	\$ 571
Accrued Wages and Benefits	-	-	-	2,968
Due to Other Governments	-	-	-	541
	<u>-</u>	<u>-</u>	<u>22,955</u>	<u>4,080</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	-	-	76,289	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>76,289</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	55,967	160,985	719,336	12,141
Unassigned	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>55,967</u>	<u>160,985</u>	<u>719,336</u>	<u>12,141</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 55,967</u>	<u>\$ 160,985</u>	<u>\$ 818,580</u>	<u>\$ 16,221</u>



Local Emergency Planning	Pilot Probation Grant	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services
\$ 27,162	\$ 41,058	\$ 133,097	\$ 29,079	\$ 4,565	\$ 7,922	\$ 27,727
-	-	-	-	-	-	-
-	-	15,569	-	-	-	15,988
-	-	-	-	-	-	-
-	-	-	101,503	169,119	44,658	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	23,850	-	5,440	-	-
<u>\$ 27,162</u>	<u>\$ 41,058</u>	<u>\$ 172,516</u>	<u>\$ 130,582</u>	<u>\$ 179,124</u>	<u>\$ 52,580</u>	<u>\$ 43,715</u>
\$ -	\$ -	\$ 4,951	\$ -	\$ -	\$ 2,430	\$ -
-	10,140	3,089	6,270	4,747	-	5,406
-	1,463	1,015	2,375	1,131	-	781
-	11,603	9,055	8,645	5,878	2,430	6,187
-	-	-	84,464	140,932	33,275	-
-	-	-	84,464	140,932	33,275	-
-	-	23,850	-	5,440	-	-
27,162	29,455	139,611	37,473	26,874	16,875	37,528
-	-	-	-	-	-	-
<u>27,162</u>	<u>29,455</u>	<u>163,461</u>	<u>37,473</u>	<u>32,314</u>	<u>16,875</u>	<u>37,528</u>
<u>\$ 27,162</u>	<u>\$ 41,058</u>	<u>\$ 172,516</u>	<u>\$ 130,582</u>	<u>\$ 179,124</u>	<u>\$ 52,580</u>	<u>\$ 43,715</u>

(Continued)

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*

	Municipal Court Probation	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 70,288	\$ 24,865	\$ 29,326	\$ 1,000
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	9,764	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	201	-	-	-
<i>Total Assets</i>	<u>\$ 80,253</u>	<u>\$ 24,865</u>	<u>\$ 29,326</u>	<u>\$ 1,000</u>
<b>Liabilities</b>				
Accounts Payable	\$ 199	\$ -	\$ -	\$ -
Accrued Wages and Benefits	7,248	-	-	-
Due to Other Governments	1,059	-	-	-
<i>Total Liabilities</i>	<u>8,506</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	201	-	-	-
Restricted	71,546	24,865	29,326	1,000
Unassigned	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>71,747</u>	<u>24,865</u>	<u>29,326</u>	<u>1,000</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 80,253</u>	<u>\$ 24,865</u>	<u>\$ 29,326</u>	<u>\$ 1,000</u>

Law Library	Pre-Trial Diversion Program	Deputy Registrar	E 911 System EMA	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management
\$ 361,415	\$ 34,714	\$ 62,874	\$ 772,968	\$ 36,229	\$ 2,433	\$ 39,455
-	-	-	-	-	-	-
5,786	2,313	-	-	-	-	1,400
-	-	-	-	-	-	-
-	-	-	-	28,474	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	31,036	-	-	-
<u>\$ 367,201</u>	<u>\$ 37,027</u>	<u>\$ 62,874</u>	<u>\$ 804,004</u>	<u>\$ 64,703</u>	<u>\$ 2,433</u>	<u>\$ 40,855</u>

\$ 15,668	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ -
1,268	600	14,503	548	3,200	-	277
184	151	4,754	78	461	-	41
<u>17,120</u>	<u>751</u>	<u>19,257</u>	<u>951</u>	<u>3,661</u>	<u>-</u>	<u>318</u>

-	-	-	-	15,088	-	-
-	-	-	-	15,088	-	-

-	-	-	31,036	-	-	-
350,081	36,276	43,617	772,017	45,954	2,433	40,537
-	-	-	-	-	-	-
<u>350,081</u>	<u>36,276</u>	<u>43,617</u>	<u>803,053</u>	<u>45,954</u>	<u>2,433</u>	<u>40,537</u>
<u>\$ 367,201</u>	<u>\$ 37,027</u>	<u>\$ 62,874</u>	<u>\$ 804,004</u>	<u>\$ 64,703</u>	<u>\$ 2,433</u>	<u>\$ 40,855</u>

(Continued)

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*

	Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Moving Forward Demolition Grant	Adult Drug Court Discretionary Program
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 11,111	\$ 48,507	\$ -	\$ -
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	762	1,704	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 11,873</u>	<u>\$ 50,211</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Liabilities</b>				
Accounts Payable	\$ 11,111	\$ 2,117	\$ -	\$ -
Accrued Wages and Benefits	-	-	4,930	-
Due to Other Governments	-	-	736	-
<i>Total Liabilities</i>	<u>11,111</u>	<u>2,117</u>	<u>5,666</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	762	48,094	-	-
Unassigned	-	-	(5,666)	-
<i>Total Fund Balances (Deficit)</i>	<u>762</u>	<u>48,094</u>	<u>(5,666)</u>	<u>-</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,873</u>	<u>\$ 50,211</u>	<u>\$ -</u>	<u>\$ -</u>

Dispute Resolution Fee	Asset Preservation & Recovery	Conduct of Business	Targeted Community Alternative Program	Ohio Attorney General Law Enforcement	Justice Reinvestment & Incentive Grant	Totals
\$ 1,955	\$ 17,399	\$ 860	\$ 61,097	\$ 8,210	\$ 73,242	\$ 6,060,721
-	-	-	-	-	-	7,845
-	-	-	-	-	-	86,012
-	-	-	-	-	-	35,741
-	-	-	-	-	170,897	769,011
-	-	-	-	-	-	1,462
-	-	-	-	-	-	396,921
-	-	-	-	-	-	85,302
<u>\$ 1,955</u>	<u>\$ 17,399</u>	<u>\$ 860</u>	<u>\$ 61,097</u>	<u>\$ 8,210</u>	<u>\$ 244,139</u>	<u>\$ 7,443,015</u>
\$ -	\$ -	\$ -	\$ 3,329	\$ 3,580	\$ -	\$ 119,791
-	-	-	-	-	-	167,008
-	-	-	-	-	-	48,221
-	-	-	3,329	3,580	-	335,020
-	-	-	-	-	170,897	523,518
-	-	-	-	-	170,897	523,518
-	-	-	-	-	-	86,764
1,955	17,399	860	57,768	4,630	73,242	6,503,379
-	-	-	-	-	-	(5,666)
<u>1,955</u>	<u>17,399</u>	<u>860</u>	<u>57,768</u>	<u>4,630</u>	<u>73,242</u>	<u>6,584,477</u>
<u>\$ 1,955</u>	<u>\$ 17,399</u>	<u>\$ 860</u>	<u>\$ 61,097</u>	<u>\$ 8,210</u>	<u>\$ 244,139</u>	<u>\$ 7,443,015</u>

**Wayne County, Ohio***Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Special Revenue Funds**For the Year Ended December 31, 2017*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant
<b>Revenues</b>				
Charges for Services	\$ 147,380	\$ 1,345,822	\$ 11,713	\$ -
Licenses and Permits	-	6,498	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	-	-	-	-
Other	29,612	8,308	-	-
<i>Total Revenues</i>	<u>176,992</u>	<u>1,360,628</u>	<u>11,713</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	208,718	978,229	-	-
Judicial	-	-	6,984	-
Public Safety	-	-	-	1
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>208,718</u>	<u>978,229</u>	<u>6,984</u>	<u>1</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(31,726)	382,399	4,729	(1)
<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>	(31,726)	382,399	4,729	(1)
<i>Fund Balances (Deficit) Beginning of of Year</i>	196,136	1,189,608	75,016	1
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 164,410</u>	<u>\$ 1,572,007</u>	<u>\$ 79,745</u>	<u>\$ -</u>

Dog and Kennel	Hazardous Materials	Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education
\$ -	\$ 3,237	\$ 306,465	\$ -	\$ -	\$ -	\$ -
263,563	-	-	-	-	-	-
2,455	-	-	-	-	11,178	430
2,500	18,500	1,087,714	286,669	-	14,695	-
-	-	-	-	1,679	-	-
-	-	-	18,192	-	-	-
8,100	-	-	-	-	-	-
37,292	-	-	-	-	-	-
29,174	23,972	52,631	2	-	52	-
343,084	45,709	1,446,810	304,863	1,679	25,925	430
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6,136	-	-	-	14,083	670
-	-	-	-	-	-	-
382,902	46,628	-	-	-	-	-
-	-	1,376,194	-	-	-	-
-	-	-	294,124	-	-	-
382,902	52,764	1,376,194	294,124	-	14,083	670
(39,818)	(7,055)	70,616	10,739	1,679	11,842	(240)
-	-	-	-	-	-	-
-	-	-	-	-	(7,102)	-
-	-	-	-	-	(7,102)	-
(39,818)	(7,055)	70,616	10,739	1,679	4,740	(240)
276,167	26,196	893,902	536,298	39,866	6,306	8,763
-	-	(474)	-	-	-	-
\$ 236,349	\$ 19,141	\$ 964,044	\$ 547,037	\$ 41,545	\$ 11,046	\$ 8,523

(Continued)

**Wayne County, Ohio***Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Special Revenue Funds**For the Year Ended December 31, 2017*

	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant
<b>Revenues</b>				
Charges for Services	\$ 188	\$ 28,072	\$ 33,616	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	39,763	1,998	-	-
Intergovernmental	-	-	599,983	95,000
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>39,951</u>	<u>30,070</u>	<u>633,599</u>	<u>95,000</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	22,207	569,001	-
Public Works	-	-	-	87,262
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>22,207</u>	<u>569,001</u>	<u>87,262</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	39,951	7,863	64,598	7,738
<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>	39,951	7,863	64,598	7,738
<i>Fund Balances (Deficit) Beginning of of Year</i>	16,016	153,122	654,738	4,403
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 55,967</u>	<u>\$ 160,985</u>	<u>\$ 719,336</u>	<u>\$ 12,141</u>



Local Emergency Planning	Pilot Probation Grant	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,222
-	-	-	-	-	-	-
-	-	252,483	-	-	-	-
26,762	189,418	-	110,636	135,246	33,282	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>26,762</u>	<u>189,418</u>	<u>252,483</u>	<u>110,636</u>	<u>135,246</u>	<u>33,282</u>	<u>162,222</u>
-	-	-	-	-	-	-
-	-	222,498	-	-	-	-
25,874	255,943	-	130,467	185,397	33,434	174,471
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>25,874</u>	<u>255,943</u>	<u>222,498</u>	<u>130,467</u>	<u>185,397</u>	<u>33,434</u>	<u>174,471</u>
888	(66,525)	29,985	(19,831)	(50,151)	(152)	(12,249)
-	-	-	29,217	-	6,633	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>29,217</u>	<u>-</u>	<u>6,633</u>	<u>-</u>
888	(66,525)	29,985	9,386	(50,151)	6,481	(12,249)
26,274	95,980	133,476	28,087	82,465	10,394	49,777
-	-	-	-	-	-	-
<u>\$ 27,162</u>	<u>\$ 29,455</u>	<u>\$ 163,461</u>	<u>\$ 37,473</u>	<u>\$ 32,314</u>	<u>\$ 16,875</u>	<u>\$ 37,528</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, 2017*

	Municipal Court Probation	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training
<b>Revenues</b>				
Charges for Services	\$ 212,860	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	24,689	6,822	-
Intergovernmental	-	-	-	15,841
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>212,860</u>	<u>24,689</u>	<u>6,822</u>	<u>15,841</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	74	-	-
Public Safety	184,459	-	2,466	17,407
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>184,459</u>	<u>74</u>	<u>2,466</u>	<u>17,407</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	28,401	24,615	4,356	(1,566)
<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>	28,401	24,615	4,356	(1,566)
<i>Fund Balances (Deficit) Beginning of of Year</i>	43,346	250	24,970	2,566
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 71,747</u>	<u>\$ 24,865</u>	<u>\$ 29,326</u>	<u>\$ 1,000</u>

Law Library	Pre-Trial Diversion Program	Deputy Registrar	E 911 System EMA	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management
\$ -	\$ 8,100	\$ -	\$ 250,496	\$ -	\$ -	\$ 18,997
-	-	327,765	-	-	-	-
189,899	9,594	-	-	-	-	-
-	-	-	-	109,878	609	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	23,910	7,159	-	-	-	-
189,899	41,604	334,924	250,496	109,878	609	18,997
-	-	387,962	-	66,361	-	-
183,257	-	-	-	-	-	23,871
-	9,145	-	199,186	45,942	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
183,257	9,145	387,962	199,186	112,303	-	23,871
6,642	32,459	(53,038)	51,310	(2,425)	609	(4,874)
-	-	-	-	8,601	-	-
-	-	-	-	-	-	-
-	-	-	-	8,601	-	-
6,642	32,459	(53,038)	51,310	6,176	609	(4,874)
343,439	3,817	96,655	751,743	39,778	1,824	45,411
-	-	-	-	-	-	-
\$ 350,081	\$ 36,276	\$ 43,617	\$ 803,053	\$ 45,954	\$ 2,433	\$ 40,537

(Continued)

**Wayne County, Ohio***Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Special Revenue Funds**For the Year Ended December 31, 2017*

	Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Moving Forward Demolition Grant	Adult Drug Court Discretionary Program
<b>Revenues</b>				
Charges for Services	\$ 20,724	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	24,731	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>20,724</u>	<u>24,731</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	5,666	1
Public Safety	20,372	12,956	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>20,372</u>	<u>12,956</u>	<u>5,666</u>	<u>1</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	352	11,775	(5,666)	(1)
<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>	352	11,775	(5,666)	(1)
<i>Fund Balances (Deficit) Beginning of of Year</i>	410	36,319	-	1
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 762</u>	<u>\$ 48,094</u>	<u>\$ (5,666)</u>	<u>\$ -</u>

Dispute Resolution Fee	Asset Preservation & Recovery	Conduct of Business	Targeted Community Alternative Program	Ohio Attorney General Law Enforcement	Justice Reinvestment & Incentive Grant	Totals
\$ 2,255	\$ 17,421	\$ 860	\$ -	\$ -	\$ -	\$ 2,570,428
-	-	-	-	-	-	597,826
-	-	-	-	-	-	564,042
-	-	-	68,064	-	73,242	2,868,039
-	-	-	-	-	-	1,679
-	-	-	-	-	-	18,192
-	-	-	-	-	-	8,100
-	-	-	-	-	-	37,292
-	-	-	-	-	-	174,820
2,255	17,421	860	68,064	-	73,242	6,840,418
-	-	-	-	-	-	1,641,270
300	22	-	-	-	-	442,673
-	-	-	10,296	5,370	-	1,925,283
-	-	-	-	-	-	87,262
-	-	-	-	-	-	429,530
-	-	-	-	-	-	1,376,194
-	-	-	-	-	-	294,124
300	22	-	10,296	5,370	-	6,196,336
1,955	17,399	860	57,768	(5,370)	73,242	644,082
-	-	-	-	10,000	-	54,451
-	-	-	-	-	-	(7,102)
-	-	-	-	10,000	-	47,349
1,955	17,399	860	57,768	4,630	73,242	691,431
-	-	-	-	-	-	5,893,520
-	-	-	-	-	-	(474)
\$ 1,955	\$ 17,399	\$ 860	\$ 57,768	\$ 4,630	\$ 73,242	\$ 6,584,477

**Wayne County, Ohio**  
 Combining Balance Sheet  
 Nonmajor Capital Projects Funds  
 December 31, 2017

	County Building Construction	OPWC	Justice Center Communications
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 3,969,643	\$ 220,533	\$ 77,277
Receivables:			
Accounts	480	-	-
Due from Other Governments	-	129,834	-
<i>Total Assets</i>	<u>\$ 3,970,123</u>	<u>\$ 350,367</u>	<u>\$ 77,277</u>
<b>Liabilities</b>			
Accounts Payable	\$ 58,215	\$ -	\$ -
Contracts Payable	-	350,366	-
<i>Total Liabilities</i>	<u>58,215</u>	<u>350,366</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Restricted	1,225,846	1	-
Committed	2,686,062	-	77,277
<i>Total Fund Balances (Deficit)</i>	<u>3,911,908</u>	<u>1</u>	<u>77,277</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 3,970,123</u>	<u>\$ 350,367</u>	<u>\$ 77,277</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ 192,422	\$ 4,459,875
-	-	480
-	199,720	329,554
<u>\$ -</u>	<u>\$ 392,142</u>	<u>\$ 4,789,909</u>
<u><u>\$ -</u></u>	<u><u>\$ 392,142</u></u>	<u><u>\$ 4,789,909</u></u>
\$ -	\$ -	\$ 58,215
-	8,695	359,061
-	8,695	417,276
<u>-</u>	<u>199,720</u>	<u>199,720</u>
<u>-</u>	<u>199,720</u>	<u>199,720</u>
-	183,727	1,409,574
-	-	2,763,339
-	183,727	4,172,913
<u>\$ -</u>	<u>\$ 392,142</u>	<u>\$ 4,789,909</u>
<u><u>\$ -</u></u>	<u><u>\$ 392,142</u></u>	<u><u>\$ 4,789,909</u></u>

**Wayne County, Ohio***Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Capital Projects Funds**For the Year Ended December 31, 2017*

	County Building Construction	OPWC	Justice Center Communications
<b>Revenues</b>			
Charges for Services	\$ 10,372	\$ -	\$ 61,927
Intergovernmental	1,138,483	438,645	-
Interest	-	302	-
Rent	123,875	-	-
<i>Total Revenues</i>	<u>1,272,730</u>	<u>438,947</u>	<u>61,927</u>
<b>Expenditures</b>			
Capital Outlay	2,588,183	406,241	37,889
<i>Total Expenditures</i>	<u>2,588,183</u>	<u>406,241</u>	<u>37,889</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,315,453)	32,706	24,038
<b>Other Financing Sources</b>			
Transfers In	1,090,000	-	-
<i>Total Other Financing Sources</i>	<u>1,090,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(225,453)	32,706	24,038
<i>Fund Balances Beginning of Year</i>	4,137,361	(32,705)	53,239
<i>Fund Balances End of Year (Deficit)</i>	<u>\$ 3,911,908</u>	<u>\$ 1</u>	<u>\$ 77,277</u>



Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ -	\$ 72,299
66,093	5,810	1,649,031
-	-	302
-	-	123,875
66,093	5,810	1,845,507
66,093	8,695	3,107,101
66,093	8,695	3,107,101
-	(2,885)	(1,261,594)
-	-	1,090,000
-	-	1,090,000
-	(2,885)	(171,594)
-	186,612	4,344,507
\$ -	\$ 183,727	\$ 4,172,913

**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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 4,014,000	\$ 4,247,017	\$ 233,017
Permissive Sales Taxes	11,000,000	11,751,348	751,348
Charges for Services	3,188,100	3,342,625	154,525
Licenses and Permits	181,500	160,048	(21,452)
Fines and Forfeitures	246,200	265,541	19,341
Intergovernmental	3,631,000	3,958,431	327,431
Interest	450,000	732,188	282,188
Rent	118,000	149,778	31,778
Other	810,488	1,136,481	325,993
<b>Total Revenues</b>	<b>23,639,288</b>	<b>25,743,457</b>	<b>2,104,169</b>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	742,320	674,226	68,094
Other	607,655	167,512	440,143
<b>Total Commissioners Office</b>	<b>1,349,975</b>	<b>841,738</b>	<b>508,237</b>
Microfilm			
Personal Services	257,630	256,369	1,261
Materials and Supplies	18,292	14,015	4,277
Contractual Services	10,985	7,480	3,505
Other	300	215	85
<b>Total Microfilm</b>	<b>287,207</b>	<b>278,079</b>	<b>9,128</b>
Auditor's Office			
Personal Services	438,926	424,975	13,951
Materials and Supplies	3,914	3,138	776
Contractual Services	38,300	38,000	300
Other	24,345	24,145	200
<b>Total Auditor's Office</b>	<b>505,485</b>	<b>490,258</b>	<b>15,227</b>
Treasurer			
Personal Services	192,004	188,595	3,409
Materials and Supplies	26,804	26,804	-
Contractual Services	41,000	41,000	-
Other	18,137	10,707	7,430
<b>Total Treasurer</b>	<b>277,945</b>	<b>267,106</b>	<b>10,839</b>
Prosecutor			
Personal Services	1,016,409	991,471	24,938
Contractual Services	40,801	40,800	1
Other	66,182	66,182	-
<b>Total Prosecutor</b>	<b>1,123,392</b>	<b>1,098,453</b>	<b>24,939</b>
Data Processing			
Personal Services	92,030	91,336	694
Materials and Supplies	1,182	1,150	32
Contractual Services	77,186	76,911	275
Other	21,155	14,044	7,111
<b>Total Data Processing</b>	<b>191,553</b>	<b>183,441</b>	<b>8,112</b>
Planning Commission			
Personal Services	231,750	197,152	34,598
Contractual Services	7,000	7,000	-
Other	121,661	121,461	200
<b>Total Planning Commission</b>	<b>360,411</b>	<b>325,613</b>	<b>34,798</b>
			(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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	420,375	405,084	15,291
Materials and Supplies	10,861	10,812	49
Contractual Services	93,674	93,560	114
Capital Outlay	7,900	7,700	200
Other	13,618	12,800	818
Total Board of Elections	546,428	529,956	16,472
Recorder			
Personal Services	207,450	206,096	1,354
Total Recorder	207,450	206,096	1,354
Maintenance and Operations			
Personal Services	250,530	247,356	3,174
Materials and Supplies	124,955	91,456	33,499
Contractual Services	1,322,819	1,260,797	62,022
Other	231,819	210,078	21,741
Total Maintenance and Operations	1,930,123	1,809,687	120,436
Board of Revision			
Other	6,000	3,000	3,000
Total Board of Revision	6,000	3,000	3,000
Building and Grounds			
Capital Outlay	315,265	226,587	88,678
Total Building and Grounds	315,265	226,587	88,678
Real Estate Property Taxes			
Other	13,000	1,761	11,239
Total Real Estate Property Taxes	13,000	1,761	11,239
Insurance and Pensions			
Personal Services	29,007	-	29,007
Contractual Services	840,503	726,980	113,523
Other	14,368	5,901	8,467
Total Insurance and Pensions	883,878	732,881	150,997
Professional Services			
Contractual Services	84,185	80,893	3,292
Total Professional Services	84,185	80,893	3,292
Miscellaneous			
Contractual Services	148,421	70,050	78,371
Other	89,817	39,652	50,165
Total Miscellaneous	238,238	109,702	128,536
Total General Government- Legislative and Executive	8,320,535	7,185,251	1,135,284
General Government:			
Judicial			
Common Pleas Court			
Personal Services	510,358	509,448	910
Materials and Supplies	1,613	1,613	-
Contractual Services	105,207	98,715	6,492
Other	11,240	10,343	897
Total Common Pleas Court	628,418	620,119	8,299
Juvenile Court			
Personal Services	544,624	515,605	29,019
Materials and Supplies	4,341	2,857	1,484
Contractual Services	300,392	210,211	90,181
Capital Outlay	2,085	690	1,395
Other	41,086	33,947	7,139
Total Juvenile Court	892,528	763,310	129,218

(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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	271,978	271,540	438
Materials and Supplies	4,565	4,565	-
Contractual Services	1,149	1,149	-
Other	5,279	5,279	-
Total Probate Court	282,971	282,533	438
Clerk of Courts			
Personal Services	1,126,042	1,074,065	51,977
Materials and Supplies	14,374	8,299	6,075
Contractual Services	2,990	1,815	1,175
Other	3,070	2,550	520
Total Clerk of Courts	1,146,476	1,086,729	59,747
Municipal Court			
Personal Services	998,666	993,385	5,281
Materials and Supplies	1,315	1,315	-
Contractual Services	13,140	12,614	526
Other	109,264	107,355	1,909
Total Municipal Court	1,122,385	1,114,669	7,716
Public Defender			
Personal Services	587,760	578,425	9,335
Materials and Supplies	313	109	204
Contractual Services	4,475	2,475	2,000
Other	10,421	9,211	1,210
Total Public Defender	602,969	590,220	12,749
District Court of Appeals			
Contractual Services	40,000	34,895	5,105
Total District Court of Appeals	40,000	34,895	5,105
Jury Commission			
Personal Services	11,770	11,653	117
Materials and Supplies	2,066	1,615	451
Total Jury Commission	13,836	13,268	568
Adult Probation			
Personal Services	284,110	267,499	16,611
Other	1,000	53	947
Total Adult Probation	285,110	267,552	17,558
Juvenile Probation			
Personal Services	510,807	509,365	1,442
Other	18,290	9,788	8,502
Total Juvenile Probation	529,097	519,153	9,944
Total General Government-Judicial	5,543,790	5,292,448	251,342
Total General Government	13,864,325	12,477,699	1,386,626
Public Safety:			
Justice Center			
Personal Services	863,810	776,524	87,286
Materials and Supplies	8,367	5,517	2,850
Contractual Services	364,722	347,086	17,636
Other	8,509	6,412	2,097
Total Justice Center	1,245,408	1,135,539	109,869
Coroner			
Personal Services	146,920	145,386	1,534
Materials and Supplies	611	500	111
Contractual Services	33,253	31,930	1,323
Other	9,274	8,142	1,132
Total Coroner	190,058	185,958	4,100

(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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	76,050	75,777	273
Contractual Services	45,632	45,627	5
Total Home Arrest	121,682	121,404	278
Sheriff			
Personal Services	4,883,407	4,878,293	5,114
Materials and Supplies	187,910	186,775	1,135
Contractual Services	653,684	665,918	(12,234)
Capital Outlay	61	56	5
Other	209,601	206,959	2,642
Total Sheriff	5,934,663	5,938,001	(3,338)
Building Regulations Department			
Personal Services	327,590	275,088	52,502
Materials and Supplies	1,457	1,400	57
Contractual Services	55,878	51,878	4,000
Other	22,889	17,337	5,552
Total Building Regulations Department	407,814	345,703	62,111
Disaster Services			
Personal Services	160,960	160,282	678
Contractual Services	16,930	15,739	1,191
Other	8,069	7,736	333
Total Disaster Services	185,959	183,757	2,202
Detention Home			
Contractual Services	895,850	895,842	8
Total Detention Home	895,850	895,842	8
Total Public Safety	8,981,434	8,806,204	175,230
Public Works:			
Engineer			
Personal Services	107,035	105,540	1,495
Materials and Supplies	743	500	243
Total Engineer	107,778	106,040	1,738
Total Public Works	107,778	106,040	1,738
Health:			
Commissioners			
Contractual Services	108,505	100,655	7,850
Total Commissioners	108,505	100,655	7,850
TB Hospital			
Contractual Services	2,000	800	1,200
Total TB Hospital	2,000	800	1,200
Vital Statistics			
Contractual Services	3,300	2,584	716
Total Vital Statistics	3,300	2,584	716
Other Health			
Contractual Services	237,520	237,515	5
Total Other Health	237,520	237,515	5
Total Health	351,325	341,554	9,771
Human Services:			
Soldiers Relief			
Personal Services	140,886	137,812	3,074
Materials and Supplies	4,380	3,008	1,372
Contractual Services	5,324	4,662	662
Capital Outlay	76,000	73,361	2,639
Other	413,897	324,149	89,748
Total Soldiers Relief	640,487	542,992	97,495

(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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	279,763	256,072	23,691
Other	82,067	57,225	24,842
Total Veterans Services	361,830	313,297	48,533
Other Charity			
Other	200	-	200
Total Other Charity	200	-	200
Total Human Services	1,002,517	856,289	146,228
Economic and Development Assistance:			
Agriculture			
Contractual Services	535,970	535,970	-
Other	9,065	7,500	1,565
Total Agriculture	545,035	543,470	1,565
Total Economic Development and Assistance	545,035	543,470	1,565
<i>Total Expenditures</i>	24,852,414	23,131,256	1,721,158
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,213,126)	2,612,201	3,825,327
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Capital Assets	8,000	11,015	3,015
Transfers Out	(2,787,350)	(2,747,651)	39,699
Total Other Financing Sources (Uses)	(2,779,350)	(2,736,636)	42,714
<i>Net Change in Fund Balance</i>	(3,992,476)	(124,435)	3,868,041
<i>Fund Balance (Deficit) Beginning of Year</i>	5,763,313	5,763,313	-
Prior Year Encumbrances Appropriated	729,137	729,137	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 2,499,974	\$ 6,368,015	\$ 3,868,041

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mt Eaton Landfill*  
*For the Year Ended December 31, 2017*

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



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Unclaimed Monies*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 10,000	\$ 88,575	\$ 78,575
<i>Total Revenues</i>	<u>10,000</u>	<u>88,575</u>	<u>78,575</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Unclaimed Monies			
Other	147,645	87,471	60,174
<i>Total Expenditures</i>	<u>147,645</u>	<u>87,471</u>	<u>60,174</u>
<i>Net Change in Fund Balance</i>	(137,645)	1,104	138,749
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>137,645</u>	<u>137,645</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 138,749</u></u>	<u><u>\$ 138,749</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle and Gas Tax*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,249,459	\$ 24,459
Charges for Services	30,000	18,401	(11,599)
Fines and Forfeitures	59,500	52,927	(6,573)
Intergovernmental	5,760,059	5,794,497	34,438
Contributions and Donations	15,500	85,915	70,415
Other	55,000	88,401	33,401
<i>Total Revenues</i>	<u>7,145,059</u>	<u>7,289,600</u>	<u>144,541</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	3,234,009	3,181,667	52,342
Materials and Supplies	2,241,723	2,241,510	213
Contractual Services	1,094,330	1,041,714	52,616
Capital Outlay	756,858	756,497	361
Other	535,698	521,070	14,628
<i>Total Expenditures</i>	<u>7,862,618</u>	<u>7,742,458</u>	<u>120,160</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(717,559)	(452,858)	264,701
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(295,300)	(292,487)	2,813
<i>Net Change in Fund Balance</i>	(1,012,859)	(745,345)	267,514
<i>Fund Balance (Deficit) Beginning of Year</i>	389,013	389,013	-
Prior Year Encumbrances Appropriated	623,846	623,846	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 267,514</u>	<u>\$ 267,514</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 8,357,500	\$ 8,723,531	\$ 366,031
Charges for Services	17,000	2,700	(14,300)
Intergovernmental	3,062,511	2,924,325	(138,186)
Interest	-	922	922
Other	315,005	338,064	23,059
<i>Total Revenues</i>	<u>11,752,016</u>	<u>11,989,542</u>	<u>237,526</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	4,129,084	4,102,116	26,968
Materials and Supplies	209,084	152,936	56,148
Contractual Services	3,813,444	3,218,032	595,412
Capital Outlay	128,767	39,676	89,091
Other	4,932,930	4,108,357	824,573
<i>Total Expenditures</i>	<u>13,213,309</u>	<u>11,621,117</u>	<u>1,592,192</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,461,293)	368,425	1,829,718
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(202,777)	-	202,777
<i>Net Change in Fund Balance</i>	(1,664,070)	368,425	2,032,495
<i>Fund Balance (Deficit) Beginning of Year</i>	2,115,115	2,115,115	-
Prior Year Encumbrances Appropriated	345,376	345,376	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 796,421</u>	<u>\$ 2,828,916</u>	<u>\$ 2,032,495</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 5,747,635	\$ 5,834,345	\$ 86,710
Other	291,799	208,907	(82,892)
<i>Total Revenues</i>	<u>6,039,434</u>	<u>6,043,252</u>	<u>3,818</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,176,283	3,176,283	-
Materials and Supplies	104,866	104,004	862
Contractual Services	4,465,776	3,602,093	863,683
Capital Outlay	31,782	31,782	-
Other	197,524	195,551	1,973
<i>Total Expenditures</i>	<u>7,976,231</u>	<u>7,109,713</u>	<u>866,518</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,936,797)	(1,066,461)	870,336
<b>Other Financing Sources (Uses)</b>			
Transfers In	249,856	246,495	(3,361)
<i>Net Change in Fund Balance</i>	(1,686,941)	(819,966)	866,975
<i>Fund Balance (Deficit) Beginning of Year</i>	1,205,616	1,205,616	-
Prior Year Encumbrances Appropriated	481,333	481,333	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 8</u>	<u>\$ 866,983</u>	<u>\$ 866,975</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 1,180,400	\$ 1,374,130	\$ 193,730
Charges for Services	2,845,750	3,405,132	559,382
Intergovernmental	100,000	177,601	77,601
Other	1,910	3,370	1,460
<i>Total Revenues</i>	<u>4,128,060</u>	<u>4,960,233</u>	<u>832,173</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,653,913	3,502,904	151,009
Materials and Supplies	631,181	547,536	83,645
Contractual Services	1,067,551	997,581	69,970
Capital Outlay	109,456	36,076	73,380
Other	98,348	35,758	62,590
<i>Total Expenditures</i>	<u>5,560,449</u>	<u>5,119,855</u>	<u>440,594</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,432,389)	(159,622)	1,272,767
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(393,923)	-	393,923
<i>Net Change in Fund Balance</i>	(1,826,312)	(159,622)	1,666,690
<i>Fund Balance (Deficit) Beginning of Year</i>	5,973,374	5,973,374	-
Prior Year Encumbrances Appropriated	252,931	252,931	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,399,993</u>	<u>\$ 6,066,683</u>	<u>\$ 1,666,690</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,201,000	\$ 3,365,781	\$ 164,781
Charges for Services	835,000	1,435,055	600,055
Intergovernmental	3,352,881	3,701,351	348,470
Interest	-	2,209	2,209
Contributions and Donations	24,000	28,237	4,237
Other	283,500	75,437	(208,063)
<i>Total Revenues</i>	<u>7,696,381</u>	<u>8,608,070</u>	<u>911,689</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,881,688	3,848,918	32,770
Materials and Supplies	34,554	33,490	1,064
Contractual Services	5,368,734	5,325,144	43,590
Capital Outlay	95,644	74,158	21,486
Other	372,428	169,747	202,681
<i>Total Expenditures</i>	<u>9,753,048</u>	<u>9,451,457</u>	<u>301,591</u>
<i>Net Change in Fund Balance</i>	(2,056,667)	(843,387)	1,213,280
<i>Fund Balance (Deficit) Beginning of Year</i>	5,911,445	5,911,445	-
Prior Year Encumbrances Appropriated	<u>542,091</u>	<u>542,091</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,396,869</u>	<u>\$ 5,610,149</u>	<u>\$ 1,213,280</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 153,690	\$ 147,380	\$ (6,310)
Other	3,000	29,612	26,612
<i>Total Revenues</i>	<u>156,690</u>	<u>176,992</u>	<u>20,302</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	145,857	145,188	669
Materials and Supplies	21,230	10,066	11,164
Contractual Services	22,000	22,000	-
Other	94,136	64,880	29,256
<i>Total Expenditures</i>	<u>283,223</u>	<u>242,134</u>	<u>41,089</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(126,533)	(65,142)	61,391
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(76,525)	-	76,525
<i>Net Change in Fund Balance</i>	(203,058)	(65,142)	137,916
<i>Fund Balance (Deficit) Beginning of Year</i>	186,067	186,067	-
Prior Year Encumbrances Appropriated	16,991	16,991	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 137,916</u>	<u>\$ 137,916</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,300,000	\$ 1,345,822	\$ 45,822
Licenses and Permits	-	6,498	6,498
Other	-	8,308	8,308
<i>Total Revenues</i>	<u>1,300,000</u>	<u>1,360,628</u>	<u>60,628</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	779,850	740,119	39,731
Materials and Supplies	24,280	22,111	2,169
Contractual Services	305,101	294,562	10,539
Other	36,842	34,046	2,796
<i>Total Expenditures</i>	<u>1,146,073</u>	<u>1,090,838</u>	<u>55,235</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	153,927	269,790	115,863
<b>Other Financing Sources (Uses)</b>			
Transfers Out	<u>(1,406,550)</u>	-	1,406,550
<i>Net Change in Fund Balance</i>	(1,252,623)	269,790	1,522,413
<i>Fund Balance (Deficit) Beginning of Year</i>	1,129,698	1,129,698	-
Prior Year Encumbrances Appropriated	<u>122,925</u>	<u>122,925</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,522,413</u>	<u>\$ 1,522,413</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 10,000	\$ 11,713	\$ 1,713
<i>Total Revenues</i>	<u>10,000</u>	<u>11,713</u>	<u>1,713</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	85,015	12,098	72,917
<i>Total Expenditures</i>	<u>85,015</u>	<u>12,098</u>	<u>72,917</u>
<i>Net Change in Fund Balance</i>	(75,015)	(385)	74,630
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>75,015</u>	<u>75,015</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 74,630</u></u>	<u><u>\$ 74,630</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Subsidy Grant*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	1	1	0
<i>Total Expenditures</i>	1	1	0
<i>Net Change in Fund Balance</i>	(1)	(1)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	1	1	-
<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*  
*Dog and Kennel*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$ 248,750	\$ 263,902	\$ 15,152
Fines and Forfeitures	3,500	2,255	(1,245)
Intergovernmental	-	2,500	2,500
Rent	8,100	8,100	-
Contributions and Donations	22,759	37,342	14,583
Other	33,500	29,174	(4,326)
<i>Total Revenues</i>	<u>316,609</u>	<u>343,273</u>	<u>26,664</u>
<b>Expenditures</b>			
Current:			
Health			
Healthcare			
Personal Services	282,370	270,415	11,955
Materials and Supplies	67,666	49,996	17,670
Contractual Services	68,950	44,499	24,451
Capital Outlay	7,500	4,781	2,719
Other	63,573	42,090	21,483
Total Health	<u>490,059</u>	<u>411,781</u>	<u>78,278</u>
Sheriff			
Contractual Services	31,325	23,860	7,465
Total Sheriff	<u>31,325</u>	<u>23,860</u>	<u>7,465</u>
Total Health	<u>521,384</u>	<u>435,641</u>	<u>85,743</u>
<i>Total Expenditures</i>	<u>521,384</u>	<u>435,641</u>	<u>85,743</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(204,775)	(92,368)	112,407
<b>Other Financing Sources (Uses)</b>			
Transfers Out	<u>(86,275)</u>	-	86,275
<i>Net Change in Fund Balance</i>	(291,050)	(92,368)	198,682
<i>Fund Balance (Deficit) Beginning of Year</i>	258,112	258,112	-
Prior Year Encumbrances Appropriated	<u>32,938</u>	<u>32,938</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 198,682</u>	<u>\$ 198,682</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 2,080	\$ 3,237	\$ 1,157
Intergovernmental	31,000	18,500	(12,500)
Other	24,073	23,972	(101)
<i>Total Revenues</i>	<u>57,153</u>	<u>45,709</u>	<u>(11,444)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	6,136	6,136	-
<i>Total Public Safety</i>	<u>6,136</u>	<u>6,136</u>	<u>-</u>
Health			
Personal Services	15,349	15,345	4
Contractual Services	61,864	43,180	18,684
<i>Total Health</i>	<u>77,213</u>	<u>58,525</u>	<u>18,688</u>
<i>Total Expenditures</i>	<u>83,349</u>	<u>64,661</u>	<u>18,688</u>
<i>Net Change in Fund Balance</i>	(26,196)	(18,952)	7,244
<i>Fund Balance (Deficit) Beginning of Year</i>	7,439	7,439	-
Prior Year Encumbrances Appropriated	18,757	18,757	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 7,244</u>	<u>\$ 7,244</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Enforcement Agency*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 320,000	\$ 311,757	\$ (8,243)
Intergovernmental	1,077,733	1,076,109	(1,624)
Other	47,000	56,859	9,859
<i>Total Revenues</i>	<u>1,444,733</u>	<u>1,444,725</u>	<u>(8)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	1,431,034	1,194,922	236,112
Materials and Supplies	30,751	20,084	10,667
Contractual Services	254,050	189,582	64,468
Capital Outlay	24,066	7,186	16,880
Other	73,100	39,516	33,584
<i>Total Expenditures</i>	<u>1,813,001</u>	<u>1,451,290</u>	<u>361,711</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(368,268)	(6,565)	361,703
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(488,149)	-	488,149
<i>Net Change in Fund Balance</i>	(856,417)	(6,565)	849,852
<i>Fund Balance (Deficit) Beginning of Year</i>	797,450	797,450	-
Prior Year Encumbrances Appropriated	58,967	58,967	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 849,852</u>	<u>\$ 849,852</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 291,083	\$ 289,462	\$ (1,621)
Interest	300	1,272	972
Other	47,146	50,013	2,867
<i>Total Revenues</i>	<u>338,529</u>	<u>340,747</u>	<u>2,218</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	449,969	391,558	58,411
Other	40,477	28,175	12,302
<i>Total Expenditures</i>	<u>490,446</u>	<u>419,733</u>	<u>70,713</u>
<i>Net Change in Fund Balance</i>	(151,917)	(78,986)	72,931
<i>Fund Balance (Deficit) Beginning of Year</i>	146,422	146,422	-
Prior Year Encumbrances Appropriated	5,495	5,495	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 72,931</u>	<u>\$ 72,931</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$ -	\$ 1,679	\$ 1,679
<i>Total Revenues</i>	<u>-</u>	<u>1,679</u>	<u>1,679</u>
<b>Expenditures</b>			
Capital Outlay			
Contractual Services	39,866	-	39,866
<i>Total Expenditures</i>	<u>39,866</u>	<u>-</u>	<u>39,866</u>
<i>Net Change in Fund Balance</i>	(39,866)	1,679	41,545
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>39,866</u>	<u>39,866</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 41,545</u></u>	<u><u>\$ 41,545</u></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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 8,601	\$ 11,178	\$ 2,577
Intergovernmental	26,680	14,044	(12,636)
<i>Total Revenues</i>	<u>35,281</u>	<u>25,222</u>	<u>(10,059)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	25,738	13,253	12,485
Materials and Supplies	943	550	393
Other	7,083	1,089	5,994
<i>Total Expenditures</i>	<u>33,764</u>	<u>14,892</u>	<u>18,872</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	1,517	10,330	8,813
<b>Other Financing Sources (Uses)</b>			
Transfers Out	<u>(7,101)</u>	<u>(7,101)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(5,584)	3,229	8,813
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>5,584</u>	<u>5,584</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,813</u>	<u>\$ 8,813</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 399	\$ 399	\$ -
<i>Total Revenues</i>	<u>399</u>	<u>399</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	9,130	4,000	5,130
<i>Total Expenditures</i>	<u>9,130</u>	<u>4,000</u>	<u>5,130</u>
<i>Net Change in Fund Balance</i>	(8,731)	(3,601)	5,130
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>8,731</u>	<u>8,731</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,130</u>	<u>\$ 5,130</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Drivers Alcohol Treatment  
For the Year Ended December 31, 2017*

	Final Budget	Actual	Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 188	\$ 188
Fines and Forfeitures	22,000	39,340	17,340
<i>Total Revenues</i>	<u>22,000</u>	<u>39,528</u>	<u>17,528</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	36,615	-	36,615
<i>Total Expenditures</i>	<u>36,615</u>	<u>-</u>	<u>36,615</u>
<i>Net Change in Fund Balance</i>	(14,615)	39,528	54,143
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>14,615</u>	<u>14,615</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 54,143</u></u>	<u><u>\$ 54,143</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 28,518	\$ 28,520	\$ 2
Fines and Forfeitures	1,968	1,968	0
<i>Total Revenues</i>	<u>30,486</u>	<u>30,488</u>	<u>2</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	9,783	3,061	6,722
Other	172,383	26,993	145,390
<i>Total Expenditures</i>	<u>182,166</u>	<u>30,054</u>	<u>152,112</u>
<i>Net Change in Fund Balance</i>	(151,680)	434	152,114
<i>Fund Balance (Deficit) Beginning of Year</i>	146,842	146,842	-
Prior Year Encumbrances Appropriated	<u>4,838</u>	<u>4,838</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 152,114</u>	<u>\$ 152,114</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 784,609	\$ 593,317	\$ (191,292)
<i>Total Revenues</i>	<u>784,609</u>	<u>593,317</u>	<u>(191,292)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	29,939	17,092	12,847
Contractual Services	1,309,801	774,798	535,003
Capital Outlay	70,412	25,907	44,505
Other	16,734	4,500	12,234
<i>Total Expenditures</i>	<u>1,426,886</u>	<u>822,297</u>	<u>604,589</u>
<i>Net Change in Fund Balance</i>	(642,277)	(228,980)	413,297
<i>Fund Balance (Deficit) Beginning of Year</i>	518,249	518,249	-
Prior Year Encumbrances Appropriated	<u>124,028</u>	<u>124,028</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 413,297</u>	<u>\$ 413,297</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
<i>Total Revenues</i>	<u>95,000</u>	<u>95,000</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	86,811	77,758	9,053
Materials and Supplies	742	550	192
Contractual Services	2,590	2,569	21
Other	13,560	12,698	862
<i>Total Expenditures</i>	<u>103,703</u>	<u>93,575</u>	<u>10,128</u>
<i>Net Change in Fund Balance</i>	(8,703)	1,425	10,128
<i>Fund Balance (Deficit) Beginning of Year</i>	5,867	5,867	-
Prior Year Encumbrances Appropriated	<u>2,836</u>	<u>2,836</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,128</u>	<u>\$ 10,128</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 26,762	\$ 26,762	\$ -
<i>Total Revenues</i>	<u>26,762</u>	<u>26,762</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	25,874	25,874	-
<i>Total Expenditures</i>	<u>25,874</u>	<u>25,874</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	888	888	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>26,274</u>	<u>26,274</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 27,162</u></u>	<u><u>\$ 27,162</u></u>	<u><u>\$ -</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Pilot Probation Grant*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 328,004	\$ 252,556	\$ (75,448)
<i>Total Revenues</i>	<u>328,004</u>	<u>252,556</u>	<u>(75,448)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	332,426	245,763	86,663
Materials and Supplies	1,060	1,058	2
Contractual Services	10,499	10,165	334
Other	29,507	-	29,507
<i>Total Expenditures</i>	<u>373,492</u>	<u>256,986</u>	<u>116,506</u>
<i>Net Change in Fund Balance</i>	(45,488)	(4,430)	41,058
<i>Fund Balance (Deficit) Beginning of Year</i>	43,114	43,114	-
Prior Year Encumbrances Appropriated	<u>2,374</u>	<u>2,374</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 41,058</u>	<u>\$ 41,058</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 230,018	\$ 251,822	\$ 21,804
<i>Total Revenues</i>	<u>230,018</u>	<u>251,822</u>	<u>21,804</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	79,374	79,087	287
Contractual Services	67,500	67,500	-
Other	104,896	102,819	2,077
<i>Total Expenditures</i>	<u>251,770</u>	<u>249,406</u>	<u>2,364</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(21,752)	2,416	24,168
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(91,775)	-	91,775
<i>Net Change in Fund Balance</i>	(113,527)	2,416	115,943
<i>Fund Balance (Deficit) Beginning of Year</i>	86,186	86,186	-
Prior Year Encumbrances Appropriated	27,346	27,346	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5</u>	<u>\$ 115,948</u>	<u>\$ 115,943</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 232,663	\$ 107,902	\$ (124,761)
<i>Total Revenues</i>	<u>232,663</u>	<u>107,902</u>	<u>(124,761)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	269,644	130,131	139,513
Other	4,777	84	4,693
<i>Total Expenditures</i>	<u>274,421</u>	<u>130,215</u>	<u>144,206</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(41,758)	(22,313)	19,445
<b>Other Financing Sources (Uses)</b>			
Advances Out	(9,550)	-	9,550
Transfers In	29,217	29,217	-
<i>Total Other Financing Sources (Uses)</i>	<u>19,667</u>	<u>29,217</u>	<u>9,550</u>
<i>Net Change in Fund Balance</i>	(22,091)	6,904	28,995
<i>Fund Balance (Deficit) Beginning of Year</i>	22,007	22,007	-
Prior Year Encumbrances Appropriated	84	84	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 28,995</u>	<u>\$ 28,995</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 263,570	\$ 157,746	\$ (105,824)
<i>Total Revenues</i>	<u>263,570</u>	<u>157,746</u>	<u>(105,824)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	225,604	139,623	85,981
Contractual Services	67,095	42,686	24,409
Capital Outlay	6,899	6,899	-
Other	182	182	-
<i>Total Expenditures</i>	<u>299,780</u>	<u>189,390</u>	<u>110,390</u>
<i>Net Change in Fund Balance</i>	(36,210)	(31,644)	4,566
<i>Fund Balance (Deficit) Beginning of Year</i>	22,570	22,570	-
Prior Year Encumbrances Appropriated	13,640	13,640	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 4,566</u>	<u>\$ 4,566</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 56,799	\$ 25,525	\$ (31,274)
<i>Total Revenues</i>	<u>56,799</u>	<u>25,525</u>	<u>(31,274)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	56,117	55,982	135
Other	16,573	4,000	12,573
<i>Total Expenditures</i>	<u>72,690</u>	<u>59,982</u>	<u>12,708</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(15,891)	(34,457)	(18,566)
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>6,633</u>	<u>6,633</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(9,258)	(27,824)	(18,566)
<i>Fund Balance (Deficit) Beginning of Year</i>	7,921	7,921	-
Prior Year Encumbrances Appropriated	<u>1,337</u>	<u>1,337</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (18,566)</u>	<u>\$ (18,566)</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 158,587	\$ 158,589	\$ 2
<i>Total Revenues</i>	<u>158,587</u>	<u>158,589</u>	<u>2</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	116,097	116,038	59
Contractual Services	85,151	70,721	14,430
<i>Total Expenditures</i>	<u>201,248</u>	<u>186,759</u>	<u>14,489</u>
<i>Net Change in Fund Balance</i>	(42,661)	(28,170)	14,491
<i>Fund Balance (Deficit) Beginning of Year</i>	31,081	31,081	-
Prior Year Encumbrances Appropriated	11,580	11,580	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 14,491</u>	<u>\$ 14,491</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 173,906	\$ 211,278	\$ 37,372
<i>Total Revenues</i>	<u>173,906</u>	<u>211,278</u>	<u>37,372</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	173,413	169,165	4,248
Other	49,320	22,567	26,753
<i>Total Expenditures</i>	<u>222,733</u>	<u>191,732</u>	<u>31,001</u>
<i>Net Change in Fund Balance</i>	(48,827)	19,546	68,373
<i>Fund Balance (Deficit) Beginning of Year</i>	28,928	28,928	-
Prior Year Encumbrances Appropriated	19,899	19,899	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 68,373</u>	<u>\$ 68,373</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 19,000	\$ 24,689	\$ 5,689
<i>Total Revenues</i>	<u>19,000</u>	<u>24,689</u>	<u>5,689</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Capital Outlay	19,250	1,500	17,750
<i>Total Expenditures</i>	<u>19,250</u>	<u>1,500</u>	<u>17,750</u>
<i>Net Change in Fund Balance</i>	(250)	23,189	23,439
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>250</u>	<u>250</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 23,439</u>	<u>\$ 23,439</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Probation Services*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 5,400	\$ 6,822	\$ 1,422
<i>Total Revenues</i>	<u>5,400</u>	<u>6,822</u>	<u>1,422</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	30,369	5,248	25,121
<i>Total Expenditures</i>	<u>30,369</u>	<u>5,248</u>	<u>25,121</u>
<i>Net Change in Fund Balance</i>	(24,969)	1,574	26,543
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>24,969</u>	<u>24,969</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 26,543</u></u>	<u><u>\$ 26,543</u></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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 15,841	\$ 15,841	\$ -
<i>Total Revenues</i>	<u>15,841</u>	<u>15,841</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	18,407	18,407	-
<i>Total Expenditures</i>	<u>18,407</u>	<u>18,407</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(2,566)	(2,566)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>2,566</u>	<u>2,566</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 188,965	\$ 189,264	\$ 299
Other	300	-	(300)
<i>Total Revenues</i>	<u>189,265</u>	<u>189,264</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	24,880	23,412	1,468
Materials and Supplies	113,699	103,415	10,284
Other	190,005	91,311	98,694
<i>Total Expenditures</i>	<u>328,584</u>	<u>218,138</u>	<u>110,446</u>
<i>Net Change in Fund Balance</i>	(139,319)	(28,874)	110,445
<i>Fund Balance (Deficit) Beginning of Year</i>	325,347	325,347	-
Prior Year Encumbrances Appropriated	<u>32,437</u>	<u>32,437</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 218,465</u></u>	<u><u>\$ 328,910</u></u>	<u><u>\$ 110,445</u></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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 8,100	\$ 8,100
Fines and Forfeitures	9,600	7,992	(1,608)
Other	-	23,910	23,910
<i>Total Revenues</i>	<u>9,600</u>	<u>40,002</u>	<u>30,402</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	10,432	8,394	2,038
Other	2,274	-	2,274
<i>Total Expenditures</i>	<u>12,706</u>	<u>8,394</u>	<u>4,312</u>
<i>Net Change in Fund Balance</i>	(3,106)	31,608	34,714
<i>Fund Balance (Deficit) Beginning of Year</i>	1,106	1,106	-
Prior Year Encumbrances Appropriated	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 34,714</u></u>	<u><u>\$ 34,714</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Deputy Registrar*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$ 315,000	\$ 327,743	\$ 12,743
Other	4,000	7,159	3,159
<i>Total Revenues</i>	<u>319,000</u>	<u>334,902</u>	<u>15,902</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	351,679	347,873	3,806
Materials and Supplies	7,079	3,185	3,894
Other	45,377	38,655	6,722
<i>Total Expenditures</i>	<u>404,135</u>	<u>389,713</u>	<u>14,422</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(85,135)	(54,811)	30,324
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(29,056)	-	29,056
<i>Net Change in Fund Balance</i>	(114,191)	(54,811)	59,380
<i>Fund Balance (Deficit) Beginning of Year</i>	108,835	108,835	-
Prior Year Encumbrances Appropriated	5,356	5,356	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 59,380</u>	<u>\$ 59,380</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 234,326	\$ 250,496	\$ 16,170
<i>Total Revenues</i>	<u>234,326</u>	<u>250,496</u>	<u>16,170</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	92,490	13,698	78,792
Contractual Services	62,512	2,000	60,512
Capital Outlay	298,225	230,265	67,960
<i>Total Expenditures</i>	<u>453,227</u>	<u>245,963</u>	<u>207,264</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(218,901)	4,533	223,434
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(154,340)	-	154,340
<i>Net Change in Fund Balance</i>	(373,241)	4,533	377,774
<i>Fund Balance (Deficit) Beginning of Year</i>	677,505	677,505	-
Prior Year Encumbrances Appropriated	70,737	70,737	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 375,001</u>	<u>\$ 752,775</u>	<u>\$ 377,774</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
VAWA Investigative Enhancement  
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 136,851	\$ 103,766	\$ (33,085)
<i>Total Revenues</i>	<u>136,851</u>	<u>103,766</u>	<u>(33,085)</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Personal Services	75,674	66,094	9,580
Total General Government	<u>75,674</u>	<u>66,094</u>	<u>9,580</u>
Public Safety			
Sheriff			
Personal Services	83,690	42,944	40,746
Other	13,385	2,998	10,387
Total Public Safety	<u>97,075</u>	<u>45,942</u>	<u>51,133</u>
<i>Total Expenditures</i>	<u>172,749</u>	<u>112,036</u>	<u>60,713</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(35,898)	(8,270)	27,628
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	8,601	8,601
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>8,601</u>	<u>8,601</u>
<i>Net Change in Fund Balance</i>	(35,898)	331	36,229
<i>Fund Balance (Deficit) Beginning of Year</i>	35,898	35,898	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 36,229</u>	<u>\$ 36,229</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*USDA Rural Business Enterprise*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 609	\$ 609
<i>Total Revenues</i>	<u>-</u>	<u>609</u>	<u>609</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	1,824	-	1,824
<i>Total Expenditures</i>	<u>1,824</u>	<u>-</u>	<u>1,824</u>
<i>Net Change in Fund Balance</i>	(1,824)	609	2,433
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,824</u>	<u>1,824</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 2,433</u></u>	<u><u>\$ 2,433</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Foreclosure Management*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 17,000	\$ 19,497	\$ 2,497
<i>Total Revenues</i>	<u>17,000</u>	<u>19,497</u>	<u>2,497</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	5,685	5,629	56
Other	55,138	27,936	27,202
<i>Total Expenditures</i>	<u>60,823</u>	<u>33,565</u>	<u>27,258</u>
<i>Net Change in Fund Balance</i>	(43,823)	(14,068)	29,755
<i>Fund Balance (Deficit) Beginning of Year</i>	33,823	33,823	-
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 29,755</u>	<u>\$ 29,755</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Fees*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 20,372	\$ 372
<i>Total Revenues</i>	<u>20,000</u>	<u>20,372</u>	<u>372</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	31,854	21,115	10,739
<i>Total Expenditures</i>	<u>31,854</u>	<u>21,115</u>	<u>10,739</u>
<i>Net Change in Fund Balance</i>	(11,854)	(743)	11,111
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>11,854</u>	<u>11,854</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 11,111</u>	<u>\$ 11,111</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Interlock and Alcohol Monitoring  
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 21,000	\$ 23,027	\$ 2,027
<i>Total Revenues</i>	<u>21,000</u>	<u>23,027</u>	<u>2,027</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Municipal Courts			
Contractual Services	57,319	20,165	37,154
<i>Total Expenditures</i>	<u>57,319</u>	<u>20,165</u>	<u>37,154</u>
<i>Net Change in Fund Balance</i>	(36,319)	2,862	39,181
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>36,319</u>	<u>36,319</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 39,181</u></u>	<u><u>\$ 39,181</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Adult Drug Court Discretionary Program  
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Common Pleas Court			
Materials and Supplies		-	-
<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>	\$ -	\$ -	\$ -

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dispute Resolution Fees*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 2,255	\$ 2,255	\$ -
<i>Total Revenues</i>	<u>2,255</u>	<u>2,255</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	<u>2,255</u>	<u>385</u>	<u>1,870</u>
<i>Total Expenditures</i>	<u>2,255</u>	<u>385</u>	<u>1,870</u>
<i>Net Change in Fund Balance</i>	-	1,870	1,870
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 1,870</u></u>	<u><u>\$ 1,870</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Asset Preservation & Recovery*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 7,500	\$ 17,421	\$ 9,921
<i>Total Revenues</i>	<u>7,500</u>	<u>17,421</u>	<u>9,921</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	7,500	1,001	6,499
<i>Total Expenditures</i>	<u>7,500</u>	<u>1,001</u>	<u>6,499</u>
<i>Net Change in Fund Balance</i>	-	16,420	16,420
<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>\$ 16,420</u></u>	<u><u>\$ 16,420</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Conduct of Business*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 420	\$ 860	\$ 440
<i>Total Revenues</i>	<u>420</u>	<u>860</u>	<u>440</u>
<b>Expenditures</b>			
Current:			
Public Works			
Other	420	400	20
<i>Total Expenditures</i>	<u>420</u>	<u>400</u>	<u>20</u>
<i>Net Change in Fund Balance</i>	-	460	460
<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>\$ 460</u>	<u>\$ 460</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Targeted Community Alternative Programs  
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 204,192	\$ 68,064	\$ (136,128)
<i>Total Revenues</i>	<u>204,192</u>	<u>68,064</u>	<u>(136,128)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	199,647	15,812	183,835
Other	4,545	1,687	2,858
<i>Total Expenditures</i>	<u>204,192</u>	<u>17,499</u>	<u>186,693</u>
<i>Net Change in Fund Balance</i>	-	50,565	50,565
<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>\$ 50,565</u></u>	<u><u>\$ 50,565</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Ohio Attorney General Law Enforcement  
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 87,500	\$ -	\$ (87,500)
<i>Total Revenues</i>	<u>87,500</u>	<u>-</u>	<u>(87,500)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	30,000	-	30,000
Other	67,500	5,000	62,500
<i>Total Expenditures</i>	<u>97,500</u>	<u>5,000</u>	<u>92,500</u>
<i>Deficiency of Revenues Under Expenditures</i>	(10,000)	(5,000)	5,000
<b>Other Financing Sources (Uses)</b>			
Transfers In	10,000	10,000	-
<i>Net Change in Fund Balance</i>	-	5,000	5,000
<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>\$ 5,000</u></u>	<u><u>\$ 5,000</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Justice Reinvestment & Incentive Grant  
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 73,242	\$ 73,242
<i>Total Revenues</i>	<u>-</u>	<u>73,242</u>	<u>73,242</u>
 <i>Total Expenditures</i>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <i>Net Change in Fund Balance</i>	 -	 73,242	 73,242
 <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>\$ 73,242</u></u>	 <u><u>\$ 73,242</u></u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim's Assistance Trust*  
*For the Year Ended December 31, 2017*

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

**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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 65,000	\$ 73,255	\$ 8,255
<i>Total Revenues</i>	<u>65,000</u>	<u>73,255</u>	<u>8,255</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Contractual Services	110,275	94,449	15,826
Other	6,061	6,061	-
<i>Total Expenditures</i>	<u>116,336</u>	<u>100,510</u>	<u>15,826</u>
<i>Net Change in Fund Balance</i>	(51,336)	(27,255)	24,081
<i>Fund Balance (Deficit) Beginning of Year</i>	50,275	50,275	-
Prior Year Encumbrances Appropriated	1,061	1,061	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 24,081</u>	<u>\$ 24,081</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 580,000	\$ 653,407	\$ 73,407
Other	-	260	260
<i>Total Revenues</i>	<u>580,000</u>	<u>653,667</u>	<u>73,667</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	416,000	332,646	83,354
Materials and Supplies	19,764	9,519	10,245
Contractual Services	18,363	10,951	7,412
Capital Outlay	18,015	2,000	16,015
Other	286,231	240,915	45,316
<i>Total Expenditures</i>	<u>758,373</u>	<u>596,031</u>	<u>162,342</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(178,373)	57,636	236,009
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(520,000)	-	520,000
<i>Net Change in Fund Balance</i>	(698,373)	57,636	756,009
<i>Fund Balance (Deficit) Beginning of Year</i>	681,671	681,671	-
Prior Year Encumbrances Appropriated	<u>16,702</u>	<u>16,702</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 756,009</u>	<u>\$ 756,009</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Canine Donations*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 150	\$ 349	\$ 199
<i>Total Revenues</i>	<u>150</u>	<u>349</u>	<u>199</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	13,166	6,676	6,490
<i>Total Expenditures</i>	<u>13,166</u>	<u>6,676</u>	<u>6,490</u>
<i>Net Change in Fund Balance</i>	(13,016)	(6,327)	6,689
<i>Fund Balance (Deficit) Beginning of Year</i>	5,255	5,255	-
Prior Year Encumbrances Appropriated	7,761	7,761	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 6,689</u>	<u>\$ 6,689</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ -	\$ 8,826	\$ 8,826
<i>Total Revenues</i>	<u>-</u>	<u>8,826</u>	<u>8,826</u>
<b>Expenditures</b>			
Current:			
Other:			
Personal Services	1,070,189	-	1,070,189
<i>Total Expenditures</i>	<u>1,070,189</u>	<u>-</u>	<u>1,070,189</u>
<i>Net Change in Fund Balance</i>	(1,070,189)	8,826	1,079,015
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,070,189</u>	<u>1,070,189</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 1,079,015</u></u>	<u><u>\$ 1,079,015</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 289,094	\$ 289,094	\$ -
<i>Total Revenues</i>	<u>289,094</u>	<u>289,094</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	252,348	233,243	19,105
Capital Outlay	40,000	39,386	614
Other	89,721	49,967	39,754
<i>Total Expenditures</i>	<u>382,069</u>	<u>322,596</u>	<u>59,473</u>
<i>Net Change in Fund Balance</i>	(92,975)	(33,502)	59,473
<i>Fund Balance (Deficit) Beginning of Year</i>	79,860	79,860	-
Prior Year Encumbrances Appropriated	<u>13,115</u>	<u>13,115</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 59,473</u>	<u>\$ 59,473</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 5,000	\$ 5,000	\$ -
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<b>Expenditures</b>			
Debt Service			
Principal Retirement	4,734,818	4,732,077	2,741
Interest and Fiscal Charges	341,643	243,055	98,588
<i>Total Expenditures</i>	<u>5,076,461</u>	<u>4,975,132</u>	<u>101,329</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(5,071,461)	(4,970,132)	101,329
<b>Other Financing Sources (Uses)</b>			
Proceeds from Loans	3,500,000	3,500,000	-
Premium on Note Issued	-	22,645	22,645
Transfers In	1,378,939	1,606,294	227,355
<i>Total Other Financing Sources (Uses)</i>	<u>4,878,939</u>	<u>5,128,939</u>	<u>250,000</u>
<i>Net Change in Fund Balance</i>	(192,522)	158,807	351,329
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,282,193</u>	<u>1,282,193</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 1,089,671</u></u>	<u><u>\$ 1,441,000</u></u>	<u><u>\$ 351,329</u></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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 9,000	\$ 9,892	\$ 892
Intergovernmental	1,080,000	1,138,483	58,483
Rental Income	19,870	123,875	104,005
<i>Total Revenues</i>	<u>1,108,870</u>	<u>1,272,250</u>	<u>163,380</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	5,597,347	3,331,830	2,265,517
<i>Total Expenditures</i>	<u>5,597,347</u>	<u>3,331,830</u>	<u>2,265,517</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(4,488,477)	(2,059,580)	2,428,897
<b>Other Financing Sources (Uses)</b>			
Transfers In	720,000	1,090,000	370,000
<i>Total Other Financing Sources (Uses)</i>	<u>720,000</u>	<u>1,090,000</u>	<u>370,000</u>
<i>Net Change in Fund Balance</i>	(3,768,477)	(969,580)	2,798,897
<i>Fund Balance (Deficit) Beginning of Year</i>	2,543,501	2,543,501	-
Prior Year Encumbrances Appropriated	1,724,974	1,724,974	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 499,998</u>	<u>\$ 3,298,895</u>	<u>\$ 2,798,897</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*OPWC*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 750,323	\$ 308,811	\$ (441,512)
Interest	302	302	0
<i>Total Revenues</i>	<u>750,625</u>	<u>309,113</u>	<u>(441,512)</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	1,245,450	880,436	365,014
<i>Total Expenditures</i>	<u>1,245,450</u>	<u>880,436</u>	<u>365,014</u>
<i>Net Change in Fund Balance</i>	(494,825)	(571,323)	(76,498)
<i>Fund Balance (Deficit) Beginning of Year</i>	336,105	336,105	-
Prior Year Encumbrances Appropriated	158,720	158,720	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (76,498)</u>	<u>\$ (76,498)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Justice Center Communications*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 46,000	\$ 61,927	\$ 15,927
<i>Total Revenues</i>	<u>46,000</u>	<u>61,927</u>	<u>15,927</u>
<b>Expenditures</b>			
Capital Outlay			
Other	99,238	62,315	36,923
<i>Total Expenditures</i>	<u>99,238</u>	<u>62,315</u>	<u>36,923</u>
<i>Net Change in Fund Balance</i>	(53,238)	(388)	52,850
<i>Fund Balance (Deficit) Beginning of Year</i>	32,626	32,626	-
Prior Year Encumbrances Appropriated	<u>20,612</u>	<u>20,612</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 52,850</u>	<u>\$ 52,850</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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 238,747	\$ 66,093	\$ (172,654)
<i>Total Revenues</i>	<u>238,747</u>	<u>66,093</u>	<u>(172,654)</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	238,747	163,832	74,915
<i>Total Expenditures</i>	<u>238,747</u>	<u>163,832</u>	<u>74,915</u>
<i>Net Change in Fund Balance</i>	-	(97,739)	(97,739)
<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>\$ (97,739)</u></u>	<u><u>\$ (97,739)</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Airport Improvement*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 364,372	\$ 126,295	\$ (238,077)
<i>Total Revenues</i>	<u>364,372</u>	<u>126,295</u>	<u>(238,077)</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	564,372	133,873	430,499
<i>Total Expenditures</i>	<u>564,372</u>	<u>133,873</u>	<u>430,499</u>
<i>Net Change in Fund Balance</i>	(200,000)	(7,578)	192,422
<i>Fund Balance (Deficit) Beginning of Year</i>	(342,316)	(342,316)	-
Prior Year Encumbrances Appropriated	<u>542,316</u>	<u>542,316</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 192,422</u>	<u>\$ 192,422</u>

**COMBINING STATEMENTS FOR  
PROPRIETARY FUNDS**

**Wayne County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2017*

	Health Care	Self Insurance Worker's Compensation	Totals
<b>Assets</b>			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 7,094,955	\$ 218,591	\$ 7,313,546
Receivables:			
Accounts	11,279	-	11,279
Due from Other Governments	35,533	-	35,533
Prepaid Items	-	26,341	26,341
<i>Total Current Assets</i>	<u>7,141,767</u>	<u>244,932</u>	<u>7,386,699</u>
<b>Deferred Outflow of Resources</b>			
Pension	715,273	-	715,273
<i>Total Deferred Outflow of Resources</i>	<u>715,273</u>	<u>-</u>	<u>715,273</u>
<b>Liabilities</b>			
<i>Current Liabilities</i>			
Accrued Wages and Benefits	7,186	-	7,186
Due to Other Governments	10,331	-	10,331
Unearned Revenue	514,860	-	514,860
Claims Payable	1,093,198	20,187	1,113,385
<i>Total Current Liabilities</i>	<u>1,625,575</u>	<u>20,187</u>	<u>1,645,762</u>
<i>Long-Term Liabilities</i>			
Net Pension Liability	1,855,542	-	1,855,542
Compensated Absences Payable - Net of Current Portion	16,503	-	16,503
<i>Total Long-Term Liabilities</i>	<u>1,872,045</u>	<u>-</u>	<u>1,872,045</u>
<i>Total Liabilities</i>	<u>3,497,620</u>	<u>20,187</u>	<u>3,517,807</u>
<b>Deferred Inflow of Resources</b>			
Pension	23,360	-	23,360
<i>Total Deferred Inflow of Resources</i>	<u>23,360</u>	<u>-</u>	<u>23,360</u>
<b>Net Position</b>			
Unrestricted	4,336,060	224,745	4,560,805
<i>Total Net Position</i>	<u>\$ 4,336,060</u>	<u>\$ 224,745</u>	<u>\$ 4,560,805</u>

**Wayne County, Ohio***Combining Statement of Revenues, Expenses and Changes in Fund Net Position**Internal Service Funds**For the Year Ended December 31, 2017*

	Health Care	Self Insurance Worker's Compensation	Totals
<b>Operating Revenues</b>			
Charges for Services	\$ 10,334,402	\$ 132,659	\$ 10,467,061
Other	444,016	3,437	447,453
<i>Total Operating Revenues</i>	<u>10,778,418</u>	<u>136,096</u>	<u>10,914,514</u>
<b>Operating Expenses</b>			
Personal Services	444,244	-	444,244
Contractual Services	1,120,577	119,785	1,240,362
Claims	8,147,511	38,081	8,185,592
Other	72,069	-	72,069
<i>Total Operating Expenses</i>	<u>9,784,401</u>	<u>157,866</u>	<u>9,942,267</u>
<i>Change in Net Position</i>	994,017	(21,770)	972,247
<i>Net Position Beginning of Year</i>	3,342,043	246,515	3,588,558
<i>Net Position End of Year</i>	<u>\$ 4,336,060</u>	<u>\$ 224,745</u>	<u>\$ 4,560,805</u>

**Wayne County, Ohio**  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2017

	Health Care	Self Insurance Worker's Compensation	Totals
<b>Cash Flows From Operating Activities</b>			
Cash Received From Sales/Service Charges	\$ 10,368,999	\$ -	\$ 10,368,999
Cash Received From Other Operating Revenue	434,016	136,096	570,112
Cash Payments for Personal Services	(183,785)	-	(183,785)
Cash Payments for Contractual Services	(1,120,577)	(121,623)	(1,242,200)
Cash Payments for Claims	(8,117,454)	(27,268)	(8,144,722)
Cash Payments for Other Expenses	(72,069)	-	(72,069)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>1,309,130</u>	<u>(12,795)</u>	<u>1,296,335</u>
 <i>Net Increase (Decrease) in Cash and Investments</i>	 1,309,130	 (12,795)	 1,296,335
<i>Cash and Investments at Beginning of Year</i>	<u>5,785,825</u>	<u>231,386</u>	<u>6,017,211</u>
<i>Cash and Investments at End of Year</i>	<u>\$ 7,094,955</u>	<u>\$ 218,591</u>	<u>\$ 7,313,546</u>
 <b>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities</b>			
Operating Income (Loss)	\$ 994,017	\$ (21,770)	\$ 972,247
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:			
(Increase) Decrease in Assets/Deferred Outflows:			
Accounts Receivable	(5,398)	-	(5,398)
Due From Other Governments	18,363	-	18,363
Prepaid Items	-	(1,838)	(1,838)
Deferred Outflows - Pension	(159,539)	-	(159,539)
Increase (Decrease) in Liabilities/Deferred Inflows:			
Accounts Payable	(45)	-	(45)
Accrued Wages and Benefits	405	-	405
Compensated Absences Payable	3,294	-	3,294
Due to Other Funds	(4,929)	-	(4,929)
Due to Other Governments	10,331	-	10,331
Claims Payable	30,057	10,813	40,870
Unearned Revenue	11,632	-	11,632
Net Pension Liability	418,370	-	418,370
Deferred Inflows - Pension	(7,428)	-	(7,428)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 1,309,130</u>	<u>\$ (12,795)</u>	<u>\$ 1,296,335</u>



**PROPRIETARY FUNDS  
INDIVIDUAL FUND SCHEDULES OF REVENUES,  
EXPENSES AND CHANGES IN  
FUND EQUITY – BUDGET (NON-GAAP BASIS)  
AND ACTUAL**

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sanitary Sewer District*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 865,527	\$ 909,158	\$ 43,631
Other	-	23	23
<i>Total Operating Revenues</i>	<u>865,527</u>	<u>909,181</u>	<u>43,654</u>
<b>Operating Expenses</b>			
Personal Services	168,650	166,632	2,018
Contractual Services	570,379	478,856	91,523
Materials and Supplies	26,337	19,061	7,276
Capital Outlay	1,255,689	555,140	700,549
Other	343,546	100,285	243,261
<i>Total Operating Expenses</i>	<u>2,364,601</u>	<u>1,319,974</u>	<u>1,044,627</u>
<i>Operating Loss</i>	(1,499,074)	(410,793)	1,088,281
<b>Non Operating Revenues (Expenses)</b>			
Intergovernmental	628,500	209,934	(418,566)
Special Assessment - Capital	37,000	40,855	3,855
Principal Retirement	(160,278)	(160,271)	7
Interest and Fiscal Charges	(134,375)	(124,620)	9,755
<i>Total Non Operating Revenues (Expenses)</i>	<u>370,847</u>	<u>(34,102)</u>	<u>(404,949)</u>
<i>Loss Before Transfers</i>	(1,128,227)	(444,895)	683,332
Transfers In	50,000	50,000	-
Transfers Out	(76,848)	-	76,848
<i>Change in Fund Equity</i>	(1,155,075)	(394,895)	760,180
<i>Fund Equity (Deficit) Beginning of Year</i>	1,425,311	1,425,311	-
Prior Year Encumbrances Appropriated	81,255	81,255	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 351,491</u>	<u>\$ 1,111,671</u>	<u>\$ 760,180</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Wayne County Airport*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 410,100	\$ 471,514	\$ 61,414
Other	116,000	98,005	(17,995)
<i>Total Operating Revenues</i>	<u>526,100</u>	<u>569,519</u>	<u>43,419</u>
<b>Operating Expenses</b>			
Personal Services	149,240	147,943	1,297
Contractual Services	80,075	68,337	11,738
Materials and Supplies	382,592	375,724	6,868
Capital Outlay	500	500	-
Other	83,569	78,118	5,451
<i>Total Operating Expenses</i>	<u>695,976</u>	<u>670,622</u>	<u>25,354</u>
<i>Change in Fund Equity</i>	(169,876)	(101,103)	68,773
<i>Fund Equity (Deficit) Beginning of Year</i>	62,705	62,705	-
Prior Year Encumbrances Appropriated	<u>107,171</u>	<u>107,171</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 68,773</u></u>	<u><u>\$ 68,773</u></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, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 9,669,512	\$ 10,368,999	\$ 699,487
Other	200,000	434,016	234,016
<i>Total Operating Revenues</i>	<u>9,869,512</u>	<u>10,803,015</u>	<u>933,503</u>
<b>Operating Expenses</b>			
Personal Services	208,982	189,096	19,886
Contractual Services	1,168,174	1,165,778	2,396
Claims	10,002,887	8,129,554	1,873,333
Other	210,784	77,647	133,137
<i>Total Operating Expenses</i>	<u>11,590,827</u>	<u>9,562,075</u>	<u>2,028,752</u>
<i>Change in Fund Equity</i>	(1,721,315)	1,240,940	2,962,255
<i>Fund Equity (Deficit) Beginning of Year</i>	5,662,271	5,662,271	-
Prior Year Encumbrances Appropriated	<u>123,555</u>	<u>123,555</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$ 4,064,511</u></u>	<u><u>\$ 7,026,766</u></u>	<u><u>\$ 2,962,255</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes  
in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Self Insurance Workers' Compensation  
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 132,659	\$ 132,659	\$ -
Other	3,437	3,437	-
<i>Total Operating Revenues</i>	<u>136,096</u>	<u>136,096</u>	<u>-</u>
<b>Operating Expenses</b>			
Contractual Services	147,967	121,623	26,344
Claims	219,515	45,692	173,823
<i>Total Operating Expenses</i>	<u>367,482</u>	<u>167,315</u>	<u>200,167</u>
<i>Change in Fund Equity</i>	(231,386)	(31,219)	200,167
<i>Fund Equity (Deficit) Beginning of Year</i>	222,095	222,095	-
Prior Year Encumbrances Appropriated	9,291	9,291	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 200,167</u>	<u>\$ 200,167</u>

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

## **Nonmajor Fiduciary Funds**

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

### **Private Purpose Trust Funds**

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

#### ***Rathburn Trust***

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

### **Agency Funds**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*Medway  
Elections Commission  
Board of DD Food Service  
Ohio House Trust Fees*

*Building Standards Fee Assessment  
Contract Performance Deposits  
County Agency  
Indigent Assessment Fees*

*SSI Funds Trust  
Park District  
Inmate Agency  
Resident Personal Accounts*

**Wayne County, Ohio**  
*Combining Statement of Assets and Liabilities*  
*Agency Funds*  
*December 31, 2017*

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 290,459	\$ 617,227	\$ 4,676,367
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	118,480,769
Sales Tax	-	-	-	-
Accounts	-	-	-	-
Due from Other Governments	2,538,636	-	-	-
<i>Total Assets</i>	<u>\$ 2,538,636</u>	<u>\$ 290,459</u>	<u>\$ 617,227</u>	<u>\$ 123,157,136</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 2,538,636	\$ 290,459	\$ 617,227	\$ 123,157,136
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 2,538,636</u>	<u>\$ 290,459</u>	<u>\$ 617,227</u>	<u>\$ 123,157,136</u>



Undivided Auto	District Board of Health	Mental Health and Recovery Board	Soil and Water Conservation	Other Agency Funds	Totals
\$ 381,292	\$ 1,140,309	\$ 5,529,286	\$ 39,101	\$ 572,489	\$ 13,246,530
-	-	-	-	1,337,802	1,337,802
-	-	-	-	501,605	118,982,374
41,282	-	-	-	-	41,282
-	-	-	-	814	814
1,058,276	-	-	-	36,006	3,632,918
<u>\$ 1,480,850</u>	<u>\$ 1,140,309</u>	<u>\$ 5,529,286</u>	<u>\$ 39,101</u>	<u>\$ 2,448,716</u>	<u>\$ 137,241,720</u>
\$ 1,480,850	\$ 1,140,309	\$ 5,529,286	\$ 39,101	\$ 1,148,988	\$ 135,941,992
-	-	-	-	1,299,728	1,299,728
<u>\$ 1,480,850</u>	<u>\$ 1,140,309</u>	<u>\$ 5,529,286</u>	<u>\$ 39,101</u>	<u>\$ 2,448,716</u>	<u>\$ 137,241,720</u>

**Wayne County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2017

	Beginning Balance 1/1/2017	Additions	Reductions	Ending Balance 12/31/2017
<b>Undivided and Library Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 4,913,381	\$ 4,913,381	\$ -
Due From Other Governments	2,647,522	2,538,636	2,647,522	2,538,636
<i>Total Assets</i>	<u>\$ 2,647,522</u>	<u>\$ 7,452,017</u>	<u>\$ 7,560,903</u>	<u>\$ 2,538,636</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 2,647,522	\$ 2,538,636	\$ 2,647,522	\$ 2,538,636
<i>Total Liabilities</i>	<u>\$ 2,647,522</u>	<u>\$ 2,538,636</u>	<u>\$ 2,647,522</u>	<u>\$ 2,538,636</u>
<b>Payroll Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 282,758	\$ 21,018,290	\$ 21,010,589	\$ 290,459
<i>Total Assets</i>	<u>\$ 282,758</u>	<u>\$ 21,018,290</u>	<u>\$ 21,010,589</u>	<u>\$ 290,459</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 282,758	\$ 7,701	\$ -	\$ 290,459
<i>Total Liabilities</i>	<u>\$ 282,758</u>	<u>\$ 7,701</u>	<u>\$ -</u>	<u>\$ 290,459</u>
<b>Real Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 596,254	\$ 2,262,005	\$ 2,241,032	\$ 617,227
<i>Total Assets</i>	<u>\$ 596,254</u>	<u>\$ 2,262,005</u>	<u>\$ 2,241,032</u>	<u>\$ 617,227</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 596,254	\$ 20,973	\$ -	\$ 617,227
<i>Total Liabilities</i>	<u>\$ 596,254</u>	<u>\$ 20,973</u>	<u>\$ -</u>	<u>\$ 617,227</u>
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 2,958,941	\$ 126,593,422	\$ 124,875,996	\$ 4,676,367
Receivables:				
Taxes	114,935,198	118,480,769	114,935,198	118,480,769
<i>Total Assets</i>	<u>\$ 117,894,139</u>	<u>\$ 245,074,191</u>	<u>\$ 239,811,194</u>	<u>\$ 123,157,136</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 117,894,139	\$ 120,075,775	\$ 114,812,778	\$ 123,157,136
<i>Total Liabilities</i>	<u>\$ 117,894,139</u>	<u>\$ 120,075,775</u>	<u>\$ 114,812,778</u>	<u>\$ 123,157,136</u>
<b>Undivided Auto</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 523,457	\$ 2,602,297	\$ 2,744,462	\$ 381,292
Receivables:				
Sales Tax	41,032	41,282	41,032	41,282
Due From Other Governments	1,078,059	1,058,276	1,078,059	1,058,276
<i>Total Assets</i>	<u>\$ 1,642,548</u>	<u>\$ 3,701,855</u>	<u>\$ 3,863,553</u>	<u>\$ 1,480,850</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 1,642,548	\$ 1,099,558	\$ 1,261,256	\$ 1,480,850
<i>Total Liabilities</i>	<u>\$ 1,642,548</u>	<u>\$ 1,099,558</u>	<u>\$ 1,261,256</u>	<u>\$ 1,480,850</u>

(Continued)

**Wayne County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2017

	Beginning Balance 1/1/2017	Additions	Reductions	Ending Balance 12/31/2017
<b>District Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 1,089,409	\$ 2,784,675	\$ 2,733,775	\$ 1,140,309
<i>Total Assets</i>	<u>\$ 1,089,409</u>	<u>\$ 2,784,675</u>	<u>\$ 2,733,775</u>	<u>\$ 1,140,309</u>
<b>Liabilities</b>				
Accounts Payable	\$ 419	\$ -	\$ 419	\$ -
Due to Other Governments	1,088,990	51,319	-	1,140,309
<i>Total Liabilities</i>	<u>\$ 1,089,409</u>	<u>\$ 51,319</u>	<u>\$ 419</u>	<u>\$ 1,140,309</u>
<b>Mental Health and Recovery Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 5,422,652	\$ 7,202,523	\$ 7,095,889	\$ 5,529,286
<i>Total Assets</i>	<u>\$ 5,422,652</u>	<u>\$ 7,202,523</u>	<u>\$ 7,095,889</u>	<u>\$ 5,529,286</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 5,422,652	\$ 106,634	\$ -	\$ 5,529,286
<i>Total Liabilities</i>	<u>\$ 5,422,652</u>	<u>\$ 106,634</u>	<u>\$ -</u>	<u>\$ 5,529,286</u>
<b>Soil and Water Conversation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 43,661	\$ 396,226	\$ 400,786	\$ 39,101
<i>Total Assets</i>	<u>\$ 43,661</u>	<u>\$ 396,226</u>	<u>\$ 400,786</u>	<u>\$ 39,101</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 43,661	\$ 9,870	\$ 14,430	\$ 39,101
<i>Total Liabilities</i>	<u>\$ 43,661</u>	<u>\$ 9,870</u>	<u>\$ 14,430</u>	<u>\$ 39,101</u>
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 571,103	\$ 1,577,844	\$ 1,576,458	\$ 572,489
Cash and Investments in Segregated Accounts	1,087,609	1,327,832	1,077,639	1,337,802
Receivables:				
Taxes	489,252	501,605	489,252	501,605
Accounts	843	814	843	814
Due From Other Governments	44,692	36,006	44,692	36,006
<i>Total Assets</i>	<u>\$ 2,193,499</u>	<u>\$ 3,444,101</u>	<u>\$ 3,188,884</u>	<u>\$ 2,448,716</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 1,128,249	\$ 646,900	\$ 626,161	\$ 1,148,988
Undistributed Monies	1,065,250	238,919	4,441	1,299,728
<i>Total Liabilities</i>	<u>\$ 2,193,499</u>	<u>\$ 885,819</u>	<u>\$ 630,602</u>	<u>\$ 2,448,716</u>
<b>Total Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 11,488,235	\$ 169,350,663	\$ 167,592,368	\$ 13,246,530
Cash and Investments in Segregated Accounts	1,087,609	1,327,832	1,077,639	1,337,802
Receivables:				
Taxes	115,424,450	118,982,374	115,424,450	118,982,374
Sales Tax	41,032	41,282	41,032	41,282
Accounts	843	814	843	814
Due From Other Governments	3,770,273	3,632,918	3,770,273	3,632,918
<i>Total Assets</i>	<u>\$ 131,812,442</u>	<u>\$ 293,335,883</u>	<u>\$ 287,906,605</u>	<u>\$ 137,241,720</u>
<b>Liabilities</b>				
Accounts Payable	\$ 419	\$ -	\$ 419	\$ -
Due to Other Governments	130,746,773	124,557,366	119,362,147	135,941,992
Undistributed Monies	1,065,250	238,919	4,441	1,299,728
<i>Total Liabilities</i>	<u>\$ 131,812,442</u>	<u>\$ 124,796,285</u>	<u>\$ 119,367,007</u>	<u>\$ 137,241,720</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Rathburn Trust*  
*For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenses</b>			
Current:			
Human Services			
Personal Services	7,912	7,912	-
<i>Total Expenses</i>	7,912	7,912	-
<i>Change in Fund Equity</i>	(7,912)	(7,912)	-
<i>Fund Equity (Deficit) Beginning of Year</i>	7,912	7,912	-
<i>Fund Equity (Deficit) End of Year</i>	\$ -	\$ -	\$ -

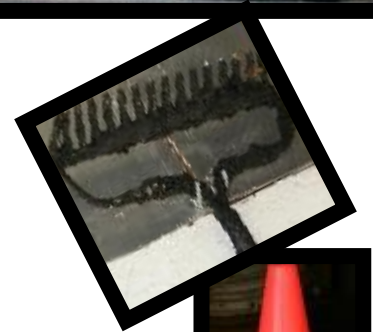
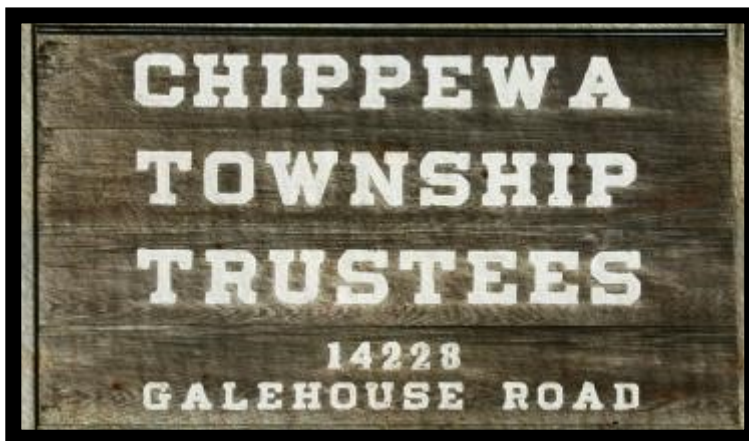
**SUPPLEMENTAL SCHEDULE –  
GENERAL FUND CASH BASIS TO  
GAAP BASIS RECONCILIATION**

**Wayne County, Ohio**  
**Supplementary Schedule**  
**General Fund Cash Basis to GAAP Basis Reconciliation**  
**For the Year Ended December 31, 2017**

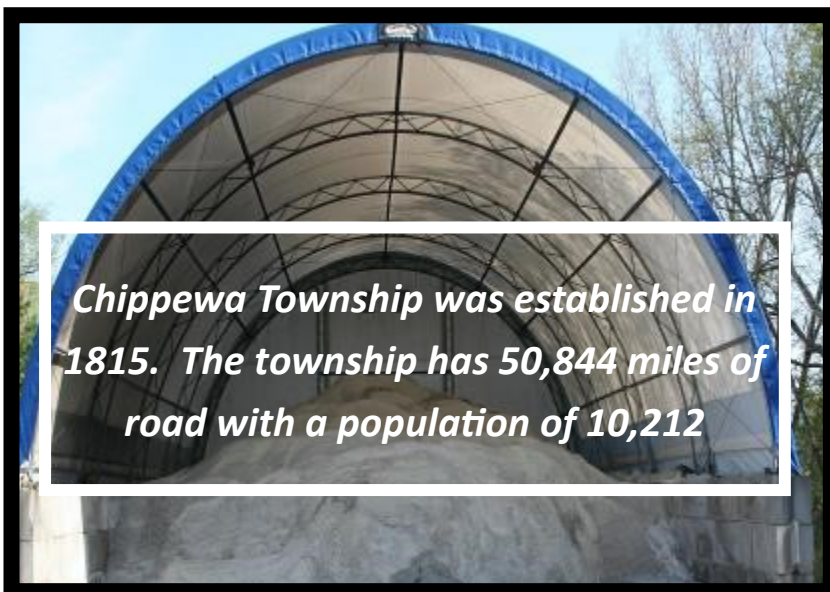
	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	Victims Assistance Trust	Recorders Equipment	Certificate of Title Administration	Sheriff's Canine Donations	Employee Benefit Liability	Sheriff Rotary	Total General Fund
<b>Revenues</b>											
Property and Other Local Taxes	\$ 4,247,017	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,247,070
Permissive Sales Taxes	11,751,348	(26,692)	-	-	-	-	-	-	-	-	11,724,656
Charges for Services	3,342,625	(252)	-	-	-	73,060	654,718	-	-	276,426	4,346,577
Licenses and Permits	160,048	-	-	-	-	-	-	-	-	-	160,048
Fines and Forfeitures	265,541	3,731	-	-	-	-	-	-	-	-	269,272
Intergovernmental	3,958,431	566,043	-	-	-	-	-	-	-	-	4,524,474
Interest	732,188	(310,463)	-	-	-	-	-	-	-	-	421,725
Rent	149,778	(500)	-	-	-	-	-	-	-	-	149,278
Other	1,136,481	(41,844)	-	88,354	-	-	260	349	8,826	-	1,192,426
<b>Total Revenues</b>	<b>25,743,457</b>	<b>190,076</b>	<b>-</b>	<b>88,354</b>	<b>-</b>	<b>73,060</b>	<b>654,978</b>	<b>349</b>	<b>8,826</b>	<b>276,426</b>	<b>27,035,526</b>
<b>Expenditures</b>											
Current:											
General Government:											
Legislative and Executive	6,669,384	279,518	-	87,471	-	62,964	584,670	-	-	-	7,684,007
Judicial	5,251,463	10,260	-	-	-	-	-	-	-	-	5,261,723
Public Safety	8,580,658	(103,329)	-	-	-	-	-	1,929	-	311,120	8,790,378
Public Works	105,540	5,976	-	-	-	-	-	-	-	-	111,516
Health	326,741	439	-	-	-	-	-	-	-	-	327,180
Human Services	821,727	(24,250)	-	-	-	-	-	-	-	-	797,477
Economic Development and Assistance	541,500	-	-	-	-	-	-	-	-	-	541,500
<b>Total Expenditures</b>	<b>22,297,013</b>	<b>168,614</b>	<b>-</b>	<b>87,471</b>	<b>-</b>	<b>62,964</b>	<b>584,670</b>	<b>1,929</b>	<b>-</b>	<b>311,120</b>	<b>23,513,781</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,446,444</b>	<b>21,462</b>	<b>-</b>	<b>883</b>	<b>-</b>	<b>10,096</b>	<b>70,308</b>	<b>(1,580)</b>	<b>8,826</b>	<b>(34,694)</b>	<b>3,521,745</b>
<b>Other Financing Sources (Uses)</b>											
Proceeds from Sale of Capital Assets	11,015	-	-	-	-	-	-	-	-	-	11,015
Transfers Out	(2,747,651)	-	-	-	-	-	-	-	-	-	(2,747,651)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,736,636)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,736,636)</b>
<b>Net Change in Fund Balance</b>	<b>709,808</b>	<b>21,462</b>	<b>-</b>	<b>883</b>	<b>-</b>	<b>10,096</b>	<b>70,308</b>	<b>(1,580)</b>	<b>8,826</b>	<b>(34,694)</b>	<b>785,109</b>
Beginning Fund Balance	5,894,741	2,672,994	400,000	110,116	11,691	47,711	733,462	11,716	1,070,189	86,333	11,038,953
Increase/(Decrease) in Consumable Inventory	-	(13,086)	-	-	-	-	(1,412)	-	-	-	(14,498)
<b>Ending Fund Balance</b>	<b>\$ 6,604,549</b>	<b>\$ 2,681,370</b>	<b>\$ 400,000</b>	<b>\$ 110,999</b>	<b>\$ 11,691</b>	<b>\$ 57,807</b>	<b>\$ 802,358</b>	<b>\$ 10,136</b>	<b>\$ 1,079,015</b>	<b>\$ 51,639</b>	<b>\$ 11,809,564</b>

**NOTE:** The above can be used to reconcile the General Fund's Non-GAAP Basis reporting to the General Fund's modified accrual GAAP Basis reporting. Several funds have been consolidated with the General Fund on the modified accrual GAAP Basis as a result of the implementation of GASB Statement No. 54.

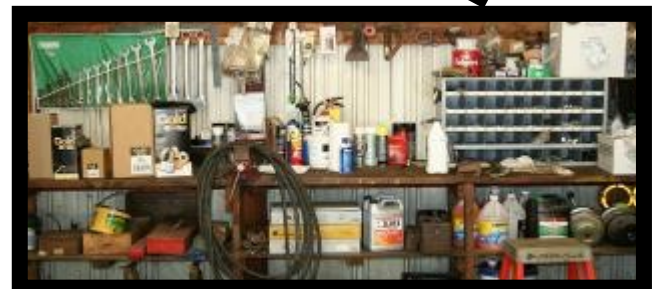
# STATISTICS



*Lenny Broome Trustee*  
*Roberta Gleason Trustee*  
*Dominic Olivero Trustee*  
*Laurie Busson Fiscal Officer*  
*Matt Carver Road Superintendent*



*Chippewa Township was established in 1815. The township has 50,844 miles of road with a population of 10,212*







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

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

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

	2017	2016	2015	Restated 2014 (3)
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$ 68,739,432	\$ 67,959,433	\$ 66,819,469	\$ 71,400,883
Restricted for:				
Capital Projects	1,609,294	597,441	2,987,784	6,183,248
Debt Service	-	782,193	1,269,308	668,658
Public Works Projects	3,201,675	3,310,758	3,282,673	3,633,150
Human Services Programs	17,800,292	16,802,182	17,662,613	17,822,837
Community Development Projects	547,037	753,080	378,028	345,449
Other Purposes	6,264,915	5,417,678	4,823,984	3,904,159
Unrestricted (Deficit)	(8,157,499)	(3,725,503)	(804,167)	(8,795,040)
Total Governmental Activities Net Position	90,005,146	91,897,262	96,419,692	95,163,344
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	14,190,076	14,261,958	12,111,001	8,385,475
Unrestricted (Deficit)	1,681,112	1,952,963	1,427,426	1,217,824
Total Business-type Activities Net Position	15,871,188	16,214,921	13,538,427	9,603,299
<b>Primary Government:</b>				
Net Investment in Capital Assets	82,929,508	82,221,391	78,930,470	79,786,358
Restricted	29,423,213	27,663,332	30,404,390	32,557,501
Unrestricted (Deficit)	(6,476,387)	(1,772,540)	623,259	(7,577,216)
Total Primary Government Net Position	\$ 105,876,334	\$ 108,112,183	\$ 109,958,119	\$ 104,766,643

(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
- Unrecorded construction in progress
- Implementation of GASB 51

(2) Restated due to implementation of GASB 54

(3) Restated due to implementation of GASB 68

2013	2012	2011	2010 (2)	2009 (1)	2008
\$ 72,827,280	\$ 75,132,996	\$ 76,893,619	\$ 78,929,883	\$ 79,056,814	\$ 81,110,577
5,773,061	1,984,041	2,022,247	1,884,415	1,851,883	1,844,539
668,658	725,514	746,173	746,855	748,393	784,670
3,959,443	3,483,348	4,256,621	4,836,155	4,242,567	3,309,325
19,395,566	19,927,354	19,489,954	20,507,850	20,368,950	18,706,912
428,782	681,648	194,642	767,514	949,039	1,345,538
4,727,620	5,747,294	5,439,356	5,075,079	4,356,940	3,689,727
12,604,228	7,888,653	6,623,813	7,281,622	6,682,244	9,100,378
120,384,638	115,570,848	115,666,425	120,029,373	118,256,830	119,891,666
8,562,963	8,807,553	8,622,585	7,699,704	7,246,212	5,752,050
1,365,398	1,358,504	406,905	661,757	795,735	886,165
9,928,361	10,166,057	9,029,490	8,361,461	8,041,947	6,638,215
81,390,243	83,940,549	85,516,204	86,629,587	86,303,026	86,862,627
34,953,130	32,549,199	32,148,993	33,817,868	32,517,772	29,680,711
13,969,626	9,247,157	7,030,718	7,943,379	7,477,979	9,986,543
\$ 130,312,999	\$ 125,736,905	\$ 124,695,915	\$ 128,390,834	\$ 126,298,777	\$ 126,529,881

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

	2017	2016	2015	2014 (3)
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 10,655,800	\$ 8,485,430	\$ 8,823,057	\$ 8,398,583
Judicial	6,950,099	6,271,401	6,109,224	5,846,626
Public Safety	11,680,598	11,200,646	11,015,059	10,663,365
Public Works	10,089,502	9,735,077	9,206,505	11,330,713
Health	107,464	764,253	620,922	598,858
Human Services	33,998,050	31,206,515	29,829,329	31,528,879
Conservation and Recreation	-	151,404	-	-
Economic Development Assistance	835,117	824,146	757,438	775,256
Urban Redevelopment and Housing	23,804	-	-	-
Other	-	-	-	-
Interest and Fiscal Charges	256,788	276,931	248,416	213,393
Refunding Bond Issuances Costs	-	-	-	-
<i>Total Governmental Activities Expenses</i>	<u>74,597,222</u>	<u>68,915,803</u>	<u>66,609,950</u>	<u>69,355,673</u>
Business-type Activities:				
Sanitary Sewer District	1,336,551	1,317,314	1,062,581	1,032,562
Wayne County Airport	873,380	713,821	194,532	-
<i>Total Business-Type Activities Expenses</i>	<u>2,209,931</u>	<u>2,031,135</u>	<u>1,257,113</u>	<u>1,032,562</u>
<i>Total Primary Government Expenses</i>	<u>76,807,153</u>	<u>70,946,938</u>	<u>67,867,063</u>	<u>70,388,235</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	4,134,219	3,029,552	3,755,910	3,278,686
Judicial	1,532,285	1,409,457	1,586,618	1,496,251
Public Safety	1,475,042	1,689,343	2,052,239	2,142,783
Public Works	575,784	731,659	468,169	488,446
Health	299,256	292,397	304,871	267,138
Human Services	4,313,080	6,380,245	4,872,866	4,441,468
Economic Development and Assistance	-	-	-	-
Other	-	-	-	-
Operating Grants and Contributions				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	509,650	325,483	205,774	309,361
Public Safety	1,425,427	1,442,998	1,834,617	869,292
Public works	6,836,565	6,008,873	6,505,991	6,614,982
Health	44,099	64,536	22,670	68,900
Human Services	15,465,451	13,008,905	14,643,622	15,792,625
Economic Development and Assistance	120,508	704,793	296,618	271,255
Capital Grants and Contributions				
Public Safety	-	-	-	-
Public Works	379,523	422,526	3,051,358	1,609,015
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>37,110,889</u>	<u>35,510,767</u>	<u>39,601,323</u>	<u>37,650,202</u>

	2013	2012	2011	2010 (2)	2009 (1)	2008
\$	8,708,408	\$ 8,103,918	\$ 8,176,389	\$ 7,826,914	\$ 8,472,416	\$ 9,049,807
	6,378,133	5,869,841	5,856,573	5,466,859	5,809,837	6,108,809
	9,959,759	10,159,616	10,539,336	10,383,256	11,608,557	11,909,180
	8,321,728	9,372,804	8,613,555	9,775,297	8,372,289	9,424,619
	620,293	632,277	570,737	481,906	716,856	881,591
	30,012,641	29,699,471	31,266,388	32,232,617	36,592,414	36,056,689
	10,000	-	122,473	527,294	23,925	513
	1,088,034	1,243,707	1,229,400	590,225	1,281,177	555,635
	-	6,280	4,023	-	25,275	6,714
	-	-	-	-	-	1,148,460
	226,218	236,574	307,831	433,965	442,930	463,922
	-	-	106,160	-	-	-
	65,325,214	65,324,488	66,792,865	67,718,333	73,345,676	75,605,939
	1,047,806	1,119,233	1,334,289	1,089,669	940,568	970,522
	-	-	-	-	23,106	110,703
	1,047,806	1,119,233	1,334,289	1,089,669	963,674	1,081,225
	66,373,020	66,443,721	68,127,154	68,808,002	74,309,350	76,687,164
	3,539,748	4,135,613	4,009,287	2,887,708	3,041,192	3,546,967
	1,700,374	1,640,448	1,596,316	1,713,750	1,363,234	1,528,142
	2,462,737	1,903,794	2,024,505	1,657,572	1,961,385	1,770,496
	197,908	166,042	181,603	481,859	141,839	159,113
	298,239	244,997	254,987	129,933	278,296	244,458
	4,404,105	4,224,040	4,790,580	4,617,604	4,948,337	4,185,586
	-	-	-	-	-	2,525
	-	-	-	-	-	130,711
	-	-	-	-	35,239	-
	826,049	246,653	201,572	440,065	458,897	227,148
	1,101,239	937,975	971,472	1,549,678	1,933,457	1,422,423
	6,294,357	6,016,375	5,376,933	6,747,209	6,146,653	5,779,722
	24,198	52,680	29,656	22,931	436,757	377,638
	14,942,523	15,020,615	14,799,488	17,456,116	22,607,341	21,134,358
	345,212	1,257,682	324,704	426,570	513,819	1,476,841
	-	-	1,062,970	992,118	194,703	-
	2,048,971	1,614,313	-	-	967,148	1,112,346
	-	-	165,139	1,322,789	8,200	271,560
	38,185,660	37,461,227	35,789,212	40,445,902	45,036,497	43,370,034

(Continued)

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

	2017	2016	2015	2014 (3)
<b>Business-type Activities:</b>				
Charges for Services				
Sanitary Sewer District	\$ 931,357	\$ 893,596	\$ 892,529	\$ 718,748
Wayne County Airport	480,488	372,576	27,135	-
Operating Grants and Contributions				
Sanitary Sewer District	308,500	600	246,050	-
Water District	-	-	-	-
Capital Grants and Contributions				
Sanitary Sewer District	-	-	-	-
Wayne County Airport	-	-	89,910	-
<i>Total Business-type Activities Program Revenues</i>	<u>1,720,345</u>	<u>1,266,772</u>	<u>1,255,624</u>	<u>718,748</u>
<i>Total Primary Government Program Revenues</i>	<u>38,831,234</u>	<u>36,777,539</u>	<u>40,856,947</u>	<u>38,368,950</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(37,486,333)	(33,405,036)	(27,008,627)	(31,705,471)
Business-type Activities	(489,586)	(764,363)	(1,489)	(313,814)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(37,975,919)</u>	<u>(34,169,399)</u>	<u>(27,010,116)</u>	<u>(32,019,285)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	4,267,254	4,193,755	4,086,026	3,886,039
Human Services - County Board of DD	8,805,320	6,303,079	6,108,064	6,093,811
Human Services - Children Services Board	3,381,842	3,324,603	3,229,495	3,234,844
Human Services - Wayne County Care Center	1,380,683	1,357,539	1,318,982	1,321,332
Sales Taxes	12,678,831	12,785,886	13,038,946	11,803,939
Grants and Entitlements Not Restricted to Specific Programs	3,922,295	2,926,019	3,159,636	2,783,823
Gain/(Loss) on Sale of Capital Assets	11,015	-	-	(461,112)
Investment Earnings	421,725	451,028	334,902	237,535
Miscellaneous	775,252	787,865	900,770	828,631
Transfers	(50,000)	(3,247,168)	(3,911,846)	(69,000)
<i>Total Governmental Activities</i>	<u>35,594,217</u>	<u>28,882,606</u>	<u>28,264,975</u>	<u>29,659,842</u>
Business-type Activities:				
Investment Earnings	19,675	19,631	20,381	22,666
Miscellaneous	76,178	174,058	4,390	-
Transfers	50,000	3,247,168	3,911,846	69,000
<i>Total Business-type Activities</i>	<u>145,853</u>	<u>3,440,857</u>	<u>3,936,617</u>	<u>91,666</u>
<i>Total Primary Government</i>	<u>35,740,070</u>	<u>32,323,463</u>	<u>32,201,592</u>	<u>29,751,508</u>
<b>Change in Net Position</b>				
Governmental Activities	(1,892,116)	(4,522,430)	1,256,348	(2,045,629)
Business-type Activities	(343,733)	2,676,494	3,935,128	(222,148)
<i>Total Primary Government Change in Net Position</i>	<u>\$ (2,235,849)</u>	<u>\$ (1,845,936)</u>	<u>\$ 5,191,476</u>	<u>\$ (2,267,777)</u>

- (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
  - Unrecorded construction in progress
  - Implementation of GASB 51
- (2) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
- Implementation of GASB 54
- (3) 2014 has not been adjusted for implementation of GASB 68

2013	2012	2011	2010 (2)	2009 (1)	2008
\$ 789,432	\$ 824,741	\$ 802,327	\$ 802,126	\$ 639,967	\$ 671,652
-	-	-	-	-	-
-	458,057	1,199,607	173,140	1,703,293	8,250
-	-	-	-	-	-
-	947,898	-	-	-	193,445
-	-	-	-	-	-
789,432	2,230,696	2,001,934	975,266	2,343,260	873,347
38,975,092	39,691,923	37,791,146	41,421,168	47,379,757	44,243,381
(27,139,554)	(27,863,261)	(31,003,653)	(27,272,431)	(28,309,179)	(32,235,905)
(258,374)	1,111,463	667,645	(114,403)	1,379,586	(207,878)
(27,397,928)	(26,751,798)	(30,336,008)	(27,386,834)	(26,929,593)	(32,443,783)
3,838,970	3,870,172	3,734,666	3,829,615	3,642,889	3,780,439
5,991,848	5,972,655	5,606,589	5,696,429	5,387,356	6,074,774
3,190,736	3,190,063	3,026,597	3,375,959	3,194,973	3,570,150
1,304,469	1,310,172	1,235,708	1,257,497	1,210,463	1,040,166
11,000,355	10,558,479	10,113,622	9,362,158	8,883,122	10,613,699
3,231,042	1,978,274	2,193,033	3,103,757	2,671,454	3,379,153
2,747,724	-	-	-	-	-
158,807	331,106	424,329	706,265	759,046	2,356,663
489,393	556,763	306,161	934,403	925,040	473,303
-	-	-	-	-	-
31,953,344	27,767,684	26,640,705	28,266,083	26,674,343	31,288,347
20,678	-	-	-	-	-
-	25,104	384	49,283	24,146	144,145
-	-	-	-	-	-
20,678	25,104	384	49,283	24,146	144,145
31,974,022	27,792,788	26,641,089	28,315,366	26,698,489	31,432,492
4,813,790	(95,577)	(4,362,948)	993,652	(1,634,836)	(947,558)
(237,696)	1,136,567	668,029	(65,120)	1,403,732	(63,733)
\$ 4,576,094	\$ 1,040,990	\$ (3,694,919)	\$ 928,532	\$ (231,104)	\$ (1,011,291)

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

	2017	2016	2015	2014
<b>General Fund</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	610,272	906,154	394,739	620,675
Restricted	-	-	-	1
Committed	1,479,015	1,470,189	1,448,410	1,187,660
Assigned	5,377,001	4,494,518	4,708,044	4,116,144
Unassigned	4,343,276	4,168,092	4,014,888	3,754,549
<i>Total General Fund</i>	<u>11,809,564</u>	<u>11,038,953</u>	<u>10,566,081</u>	<u>9,679,029</u>
<b>All Other Governmental Funds</b>				
Reserved	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	303,515	242,279	243,468	223,144
Restricted	26,113,171	24,787,994	25,075,032	24,455,161
Committed	3,704,339	3,734,323	4,868,540	926,226
Assigned	-	-	-	4,618,520
Unassigned	(5,666)	(32,705)	(54,747)	(92,562)
<i>Total All Other Governmental Funds</i>	<u>30,115,359</u>	<u>28,731,891</u>	<u>30,132,293</u>	<u>30,130,489</u>
<i>Total Governmental Funds</i>	<u>\$ 41,924,923</u>	<u>\$ 39,770,844</u>	<u>\$ 40,698,374</u>	<u>\$ 39,809,518</u>

(1) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:

Change in fund classifications

(2) Reclassifications due to implementation of GASB 54



2013	2012	2011 (2)	2010 (1)	2009	2008
\$ -	\$ -	\$ -	\$ 888,816	\$ 923,557	\$ 925,400
-	-	-	5,830,058	5,857,491	6,968,146
601,294	622,685	710,199	-	-	-
1	3,284	3,277	-	-	-
1,118,660	994,380	950,700	-	-	-
3,658,164	2,577,304	735,724	-	-	-
3,687,271	3,547,957	5,465,730	-	-	-
9,065,390	7,745,610	7,865,630	6,718,874	6,781,048	7,893,546
-	-	-	5,167,495	3,545,057	4,206,537
-	-	-	24,077,723	23,305,513	20,412,926
-	-	-	746,855	748,393	750,164
-	-	-	586,259	1,301,320	920,763
232,071	525,629	258,572	-	-	-
25,940,042	27,328,110	27,698,932	-	-	-
705,922	776,696	819,137	-	-	-
4,729,964	1,188,075	1,094,323	-	-	-
(117,261)	(175,488)	(68,673)	-	-	-
31,490,738	29,643,022	29,802,291	30,578,332	28,900,283	26,290,390
\$ 40,556,128	\$ 37,388,632	\$ 37,667,921	\$ 37,297,206	\$ 35,681,331	\$ 34,183,936

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

	2017	2016	2015	2014
<b>Revenues</b>				
Property and Other Local Taxes	\$ 17,710,512	\$ 15,197,615	\$ 14,997,119	\$ 14,516,377
Permissive Sales Tax	12,968,063	12,941,344	12,884,025	11,725,908
Special Assessments	1,679	1,699	1,705	1,707
Charges for Services	11,837,655	11,803,770	11,408,381	10,833,228
Licenses and Permits	757,874	774,914	714,308	737,632
Fines and Forfeitures	886,965	849,270	967,643	992,032
Intergovernmental	27,463,190	27,354,007	27,808,926	28,492,261
Investment Income	443,700	463,783	342,486	247,072
Rent	281,253	144,625	317,161	305,355
Donations	151,644	115,151	70,339	65,018
Other	2,129,187	1,930,928	1,716,203	2,470,798
<i>Total Revenues</i>	<u>74,631,722</u>	<u>71,577,106</u>	<u>71,228,296</u>	<u>70,387,388</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,325,277	7,848,083	8,039,279	8,393,137
Judicial	5,704,396	5,397,130	5,421,424	5,614,818
Public Safety	10,717,393	10,514,929	10,676,063	10,666,385
Public Works	7,269,979	7,158,564	7,731,311	7,416,598
Health	756,710	788,912	626,520	602,619
Human Services	33,259,488	32,155,361	31,280,150	33,227,014
Conservation and Recreation	-	151,404	-	-
Economic Development and Assistance	835,624	824,146	758,585	838,306
Urban Redevelopment and Housing	-	-	-	-
Other	-	-	-	-
Capital Outlay	3,107,101	5,429,382	9,189,998	3,447,344
Debt Service:				
Principal Retirement	4,232,077	4,708,332	680,786	665,786
Interest and Fiscal Charges	243,055	266,576	181,650	194,750
Bond Issuance Costs	-	-	-	-
<i>Total Expenditures</i>	<u>75,451,100</u>	<u>75,242,819</u>	<u>74,585,766</u>	<u>71,066,757</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(819,378)</u>	<u>(3,665,713)</u>	<u>(3,357,470)</u>	<u>(679,369)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	11,015	8,458	494,042	4,957
Issuance of Refunding Bond	-	-	-	-
Premium on Issuance of Refunding Bond	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Proceeds of OPWC Loans	-	-	-	-
Issuance From Loans	3,000,000	3,529,953	4,100,372	-
Premium on Note Issuance	22,645	47,600	74,650	-
Insurance Recovery	-	-	-	-
Transfers In	2,997,240	4,106,843	3,305,736	2,088,552
Transfers Out	(3,047,240)	(4,954,328)	(3,727,490)	(2,157,552)
<i>Total Other Financing Sources (Uses)</i>	<u>2,983,660</u>	<u>2,738,526</u>	<u>4,247,310</u>	<u>(64,043)</u>
<i>Net Change in Fund Balances</i>	<u>\$ 2,164,282</u>	<u>\$ (927,187)</u>	<u>\$ 889,840</u>	<u>\$ (743,412)</u>
Debt Service as a Percentage of Noncapital Expenditures	6.2%	7.2%	1.3%	1.3%

(1) 2010, 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:  
Change in fund classifications

	2013	2012	2011	2010 (1)	2009 (1)	2008
\$	14,328,648	\$ 14,060,757	\$ 13,972,288	\$ 14,075,404	\$ 13,963,870	\$ 13,953,967
	10,868,840	10,584,910	10,020,259	9,332,521	8,991,618	9,700,500
	1,702	2,173	2,202	2,335	1,541	2,269
	10,749,161	10,649,571	11,495,362	11,276,608	10,979,593	10,185,973
	790,802	372,693	411,298	411,582	291,938	314,086
	1,042,694	1,374,321	924,463	937,707	739,601	767,712
	27,676,281	26,763,708	26,705,291	31,034,578	35,771,584	33,424,208
	167,616	340,303	436,840	720,618	772,895	2,381,710
	137,168	188,565	238,390	251,352	254,380	252,560
	55,179	53,001	66,570	29,293	30,919	29,936
	1,612,545	1,530,283	1,682,092	2,649,063	2,264,497	2,030,401
	67,430,636	65,920,285	65,955,055	70,721,061	74,062,436	73,043,322
	8,256,975	7,584,075	7,438,708	7,353,720	7,727,287	8,608,665
	5,943,248	5,432,513	5,187,927	5,009,989	5,128,999	5,602,463
	9,796,008	9,836,241	9,872,561	10,459,157	11,488,766	11,413,429
	6,954,034	7,988,792	7,022,605	7,317,536	6,477,463	8,108,593
	644,799	640,002	595,755	485,647	753,712	931,773
	31,483,020	30,396,272	31,588,680	33,528,980	36,983,483	36,184,213
	10,000	-	-	527,294	24,023	415
	1,094,288	1,240,081	1,354,368	608,095	1,456,151	587,986
	-	7,019	19,020	-	30,332	6,714
	-	-	-	-	-	1,248,460
	2,440,195	2,155,474	1,752,558	2,715,341	1,640,742	1,563,509
	650,786	696,786	796,786	621,786	596,000	573,500
	207,550	222,554	251,982	411,808	436,823	460,036
	-	-	106,160	-	-	-
	67,480,903	66,199,809	65,987,110	69,039,353	72,743,781	75,289,756
	(50,267)	(279,524)	(32,055)	1,681,708	1,318,655	(2,246,434)
	3,248,824	4,514	7,901	56	-	250
	-	-	8,020,000	-	-	-
	-	-	118,648	-	-	-
	-	-	(7,960,319)	-	-	-
	-	-	-	-	115,727	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	100,000	-
	1,924,647	1,746,510	1,578,683	1,744,500	1,301,815	1,329,535
	(1,924,647)	(1,746,510)	(1,578,683)	(1,744,500)	(1,301,815)	(1,329,535)
	3,248,824	4,514	186,230	56	215,727	250
\$	3,198,557	\$ (275,010)	\$ 154,175	\$ 1,681,764	\$ 1,534,382	\$ (2,246,184)
	1.3%	1.4%	1.8%	1.6%	1.5%	1.4%

**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
2017	\$ 2,356,968,410	\$ 6,734,195,457	\$ -	\$ -
2016	2,283,930,210	6,525,514,886	-	-
2015	2,268,312,820	6,480,893,771	-	-
2014 (b)	2,261,364,850	6,461,042,429	-	-
2013	2,125,882,010	6,073,948,600	-	-
2012	2,103,857,360	6,011,021,029	-	-
2011 (a)	2,092,788,770	5,979,396,486	-	-
2010	2,121,851,380	6,062,432,514	-	-
2009	2,113,732,713	6,039,236,323	-	-
2008 (b)	1,958,613,860	5,596,039,600	133,357,090	711,237,813

Source: Wayne County Auditor

- (1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.
- (2) 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.
- (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		
\$ 114,971,340	\$ 130,649,250	\$ 2,471,939,750	\$ 6,864,844,707	36.01%	10.25
108,564,450	123,368,693	2,392,494,660	6,648,883,579	35.98%	10.25
106,899,710	121,476,943	2,375,212,530	6,602,370,715	35.98%	9.25
95,267,280	108,258,273	2,356,632,130	6,569,300,701	35.87%	9.25
90,762,040	103,138,682	2,216,644,050	6,177,087,282	35.88%	9.25
81,758,920	92,907,864	2,185,616,280	6,103,928,892	35.81%	9.25
74,865,310	85,074,216	2,167,654,080	6,064,470,702	35.74%	9.25
64,270,757	73,034,951	2,186,122,137	6,135,467,465	35.63%	9.25
62,534,232	71,061,627	2,176,266,945	6,110,297,950	35.62%	9.65
52,485,560	59,642,682	2,144,456,510	6,366,920,095	33.68%	9.65

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

	2017	2016	2015	2014
<b>County Units:</b>				
General Fund	2.00	2.00	2.00	2.00
Ida Sue	5.50	5.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	1.80	1.80	1.80	1.80
Total	10.25	10.25	9.25	9.25
<b>School Districts within the County:</b>				
Chippewa Local	41.90	41.90	44.30	39.40
Dalton Local	49.60	49.70	49.90	50.10
Green Local	58.35	58.45	59.65	57.05
Orrville City	62.85	63.35	63.40	63.40
Wooster City	76.35	80.00	79.90	79.90
<b>Overlapping School Districts :</b>				
Norwayne Local	34.25	34.25	34.75	35.15
Northwestern Local	31.10	31.00	31.80	32.30
Rittman Exempted Village	63.20	63.50	63.70	64.10
Southeast Local	49.20	49.55	49.95	50.25
Triway Local	48.60	48.75	48.80	48.80
East Holmes Local	25.02	25.06	25.26	25.33
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	55.00	55.10	55.20	56.00
Tuslaw Local	64.30	64.70	65.10	65.80
West Holmes Local	33.50	33.58	34.21	34.44
<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	4.60	4.85	4.85	4.85
<b>Corporations:</b>				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	20.80	20.80	20.80	20.80
Congress	14.40	14.40	14.40	14.40
Creston	10.40	13.00	13.00	13.00
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	7.00	7.00	7.00	7.00
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	3.40	3.40	3.40	3.40
Wooster	2.70	2.70	2.70	2.70

2013	2012	2011	2010	2009	2008
2.00	2.00	2.00	2.00	2.00	2.00
4.50	4.50	4.50	4.50	4.50	4.50
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
1.80	1.80	1.80	1.80	2.20	2.20
9.25	9.25	9.25	9.25	9.65	9.65
39.40	39.40	39.40	39.40	44.90	44.90
50.10	50.10	50.10	43.60	43.60	43.60
59.65	59.65	59.65	59.70	55.15	56.05
63.85	63.90	63.25	63.30	58.05	58.88
79.50	79.50	79.50	78.70	71.60	72.30
35.35	35.35	35.35	35.70	35.70	36.00
32.30	32.30	32.30	32.60	32.60	32.60
63.35	63.35	63.35	63.20	63.20	63.35
51.35	51.35	51.35	51.40	44.50	44.60
49.40	49.40	49.40	49.40	49.50	49.80
25.36	25.50	25.55	25.60	25.70	25.70
49.40	49.40	49.40	49.40	49.40	49.40
56.00	56.10	55.00	55.00	58.50	59.20
66.00	66.00	65.50	65.50	59.80	59.90
34.75	35.48	35.70	35.75	36.05	32.40
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	2.00	2.00	2.00	2.00
4.85	4.85	4.85	4.85	4.85	4.85
2.60	2.60	2.60	2.60	2.60	2.60
20.80	20.80	20.80	15.80	15.80	15.80
14.40	14.40	14.40	14.40	14.40	13.40
13.00	13.00	13.00	13.00	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10	12.10
4.50	4.50	4.50	4.50	4.50	4.50
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
7.00	7.00	6.70	6.70	6.70	6.70
2.80	2.80	2.80	2.80	2.80	2.80
2.70	2.70	2.70	2.70	2.70	2.70
3.40	3.40	3.40	3.40	3.40	3.40
2.70	2.70	4.20	4.20	4.20	4.20

(Continued)

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

	2017	2016	2015	2014
<b>Townships:</b>				
Baughman	2.40	2.40	2.40	4.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	9.10	9.10	8.10	8.10
Clinton	6.00	6.00	6.00	6.00
Congress	5.80	5.80	5.80	5.80
East Union	8.60	8.60	6.30	6.30
Franklin	3.30	3.30	3.30	3.30
Green	3.10	3.10	3.10	3.10
Milton	7.85	7.85	7.85	6.60
Paint	10.90	10.90	10.30	10.30
Plain	5.80	5.80	4.30	4.30
Salt Creek	5.80	5.80	5.80	5.80
Sugar Creek	6.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	6.90	6.90	6.90	6.90
<b>Other Districts:</b>				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	5.60	5.60	4.30	4.30
Wayne County Library	1.20	1.20	1.20	1.25
Central Fire District	3.50	3.50	3.50	3.00
Orrville Library	1.70	1.70	1.70	1.70
South Central Fire District	3.00	3.00	3.00	3.00
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor



2013	2012	2011	2010	2009	2008
4.40	4.40	4.40	4.40	4.40	4.40
8.70	8.70	8.70	8.70	8.70	8.70
7.20	7.20	7.20	7.20	7.20	7.20
8.20	8.20	8.20	8.20	8.20	8.20
6.00	5.50	5.50	5.50	5.50	5.50
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
3.30	3.30	3.30	3.30	4.60	4.60
3.10	3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60	6.60
10.30	10.30	10.30	11.00	11.00	11.00
4.30	4.30	4.30	4.30	4.30	4.30
5.80	5.80	5.80	3.30	5.80	5.80
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
6.90	6.90	6.90	6.90	6.90	5.90
1.00	1.00	1.00	1.00	1.00	1.00
4.30	4.30	4.30	4.30	4.30	4.30
1.25	1.25	1.25	1.25	1.25	1.25
3.00	3.00	3.00	3.00	3.00	3.00
1.70	1.70	1.70	1.70	0.75	0.75
1.50	1.50	1.50	3.00	1.50	0.00
1.00	1.00	1.00	1.00	1.00	1.00

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

Year	Current Levy (1)	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected (2)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2017	\$ 21,124,519	\$ 19,783,957	93.65%	\$ 411,782	\$ 20,195,739	95.60%	\$ 928,779	4.40%
2016	18,494,423	17,224,072	93.13%	405,606	17,629,678	95.32%	803,018	4.34%
2015	18,310,912	17,518,190	95.67%	96,359	17,614,549	96.20%	924,926	5.05%
2014	17,816,882	16,546,452	92.87%	395,455	16,941,907	95.09%	904,048	5.07%
2013	17,708,491	16,878,266	95.31%	378,935	17,257,201	97.45%	378,712	2.14%
2012	17,544,791	16,068,841	91.59%	349,507	16,418,348	93.58%	917,286	5.23%
2011	17,085,052	15,631,915	91.49%	375,193	16,007,108	93.69%	953,209	5.58%
2010	17,395,971	15,767,009	90.64%	400,641	16,167,650	92.94%	1,218,577	7.00%
2009	17,694,425	15,582,932	88.07%	445,140	16,028,072	90.58%	1,552,820	8.78%
2008	17,410,534	15,554,878	89.34%	380,643	15,935,521	91.53%	1,464,599	8.41%

Source: Wayne County Auditor

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

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

**Wayne County, Ohio**  
*Principal Taxpayers*  
*Real Estate and Tangible Personal Property Tax*  
*December 31, 2017 and 2008*

Taxpayer	Type of Entity	2017	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 24,904,750	1.01%
Luk USA, LLC	Manufacturer	6,740,160	0.27%
Chesterland Productions	Manufacturer	6,137,190	0.25%
CAT Land Co., Inc.	Manufacturer	5,102,090	0.21%
Insite Wooster, LLC	Manufacturer	4,738,790	0.19%
JRB Holdings LLC	Manufacturer	4,101,730	0.17%
ARC STORROH VEREIT	Manufacturer	3,749,190	0.15%
Gerstenslager Company	Manufacturer	3,744,470	0.15%
Wayne Towne Enterprises Ltd.	Retail	3,674,140	0.15%
Haley Farms Ltd	Agriculture	3,479,090	0.14%
Total Top Ten Principal Taxpayers		<u>\$ 66,371,600</u>	<u>2.69%</u>
Total County Assessed Valuation		<u>\$ 2,471,939,750</u>	
Taxpayer	Type of Entity	2008	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
LUK Transmissions Systems	Manufacturer	\$ 10,574,180	0.49%
JM Smucker LLC	Manufacturer	8,647,360	0.40%
Gerstenslager Company	Manufacturer	5,811,900	0.27%
Wooster Brush Company	Manufacturer	5,528,020	0.26%
Insite Wooster LLC	Manufacturer	5,384,460	0.25%
Morton International, Inc.	Manufacturer	3,478,030	0.16%
Insite Orrville (Schrock), LLC	Manufacturer	3,466,600	0.16%
Sprenger Wayne Co., LTD	Manufacturer	3,305,580	0.15%
Scot Industries	Retail	3,034,240	0.14%
Chesterland Productions	Manufacturer	2,855,110	0.13%
Total Top Ten Principal Taxpayers		<u>\$ 52,085,480</u>	<u>2.41%</u>
Total County Assessed Valuation		<u>\$ 2,144,456,510</u>	

Source: Wayne County Auditor

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

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

<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
2017	\$ 1,532,869	\$ 1,218,979	79.52%
2016	1,537,303	1,191,043	77.48%
2015	822,612	748,778	91.02%
2014	1,293,155	736,820	56.98%
2013	1,289,300	770,054	59.73%
2012	1,291,580	764,988	59.23%
2011	2,164,111	1,130,930	52.26%
2010	1,188,985	1,073,080	90.25%
2009 (2)	1,162,235	1,055,253	90.80%
2008	279,040	213,881	76.65%

Source: Wayne County Auditor

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

(2) Muskingum Watershed started - assessed all parcels

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

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2017	\$ 951,055	\$ 800,047	\$ 151,008	\$ 14,000	\$ 33,338	3.19
2016	930,163	722,124	208,039	14,000	33,950	4.34
2015	912,910	539,676	373,234	13,000	34,519	7.85
2014	741,414	512,393	229,021	13,000	35,087	4.76
2013	810,110	562,488	247,622	12,000	35,613	5.20
2012	849,845	672,486	177,359	12,000	36,138	3.68
2011 (3)	802,327	909,441	(107,114)	1,565,000	85,474	(0.06)
2010	851,409	658,554	192,855	104,043	159,495	0.73
2009	664,113	509,998	154,115	31,400	175,187	0.75
2008	699,533	727,555	(28,022)	30,300	112,889	(0.20)

(1) Includes other operating revenues.

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

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

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

Year	Governmental Activities				Business-Type Activities		Total	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Short Term Improvement Notes	Long-Term Improvement Notes	OPWC Loans	Sewer Bonds & Loans Payable				
2017	\$ 3,934,439	\$ -	\$ 3,000,000	\$ 215,928	\$ 4,012,241	\$ 11,162,608	0.41	\$ 95.84	
2016	4,649,326	500,000	3,500,000	243,004	4,172,513	13,064,843	0.34	112.57	
2015	5,344,213	1,000,000	4,000,000	236,383	4,307,200	14,887,796	0.29	120.20	
2014	6,024,100	-	-	146,797	4,229,201	10,400,098	0.38	90.38	
2013	6,688,987	-	-	157,583	4,371,869	11,218,439	0.30	97.68	
2012	6,746,676	-	-	168,369	4,501,437	11,416,482	0.31	99.61	
2011	7,383,343	-	-	179,155	4,954,307	12,516,805	0.27	109.30	
2010	8,297,000	240,000	-	189,941	4,164,084	12,891,025	0.26	112.58	
2009	8,908,000	284,000	-	200,727	3,825,037	13,217,764	0.26	116.37	
2008	9,499,000	500,000	-	90,000	2,653,800	12,742,800	0.26	111.96	

**Source:** Wayne County Auditor

**Wayne County, Ohio**  
*Ratio of Net General Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita*  
*Last Ten Collection Years*

<u>Collection Year</u>	<u>Net General Obligation Bonded Debt</u>	<u>Assessed Value</u>	<u>Population (1)</u>	<u>Ratio of Net Debt to Assessed Value</u>	<u>Net Debt Per Capita</u>
2017	\$ 2,993,439	\$ 2,471,939,750	116,470	0.12%	\$ 25.70
2016	3,867,133	2,392,494,660	116,063	0.16%	33.32
2015	4,074,905	2,375,212,530	115,537	0.17%	35.27
2014	5,355,442	2,356,632,130	115,071	0.23%	46.54
2013	6,020,329	2,216,644,050	114,848	0.27%	52.42
2012	6,021,162	2,185,616,280	114,611	0.28%	52.54
2011	6,637,170	2,167,654,080	114,509	0.31%	57.96
2010	7,550,145	2,186,122,137	114,500	0.35%	65.94
2009	8,159,607	2,176,266,945	113,588	0.37%	71.84
2008	8,748,836	2,144,456,510	113,812	0.41%	76.87

Source: Wayne County Auditors

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

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**Wayne County, Ohio**  
*Computation of Direct and Overlapping Debt*  
December 31, 2017

	Governmental Activities Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
<b>Direct:</b>			
Wayne County	\$ 7,150,367	100.00%	\$ 7,150,367
Total direct	<u>7,150,367</u>		<u>7,150,367</u>
<b>Overlapping:</b>			
City of Wooster	13,604,490	100.00%	13,604,490
Village of Dalton	132,600	100.00%	132,600
Village of Mount Eaton	197,500	100.00%	197,500
Wooster City School District	270,000	100.00%	270,000
City of Norton	2,090,000	0.06%	1,254
City of Rittman	1,082,000	95.90%	1,037,638
Orrville City School District	12,445,000	100.00%	12,445,000
Dalton Local School District	14,011,000	100.00%	14,011,000
Chippewa Local School District	15,945,000	100.00%	15,945,000
East Holmes Local School District	700,000	0.32%	2,240
Green Local School District	10,719,998	100.00%	10,719,998
Northwest Local School District	13,304,624	1.02%	135,707
Northwestern Local School District	1,565,000	94.07%	1,472,196
Norwayne Local School District	8,171,179	91.94%	7,512,582
Rittman Exempted Village School District	6,486,171	97.00%	6,291,586
Tuslaw Local School District	9,358,309	1.15%	107,621
West Holmes Local School District	5,655,000	2.37%	134,024
Wayne Public Library District	4,220,089	75.25%	3,175,617
Total overlapping	<u>119,957,960</u>		<u>87,196,053</u>
Total direct and overlapping debt	<u>\$ 127,108,327</u>		<u>\$ 94,346,420</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*

	2017	2016	2015	2014
Assessed Valuation	<u>\$ 2,471,939,750</u>	<u>\$ 2,392,494,660</u>	<u>\$ 2,375,212,530</u>	<u>\$ 2,356,632,130</u>
Bonded Debt Limit (1)	60,298,494	58,312,367	57,880,313	57,415,803
Outstanding Debt:				
General Obligation Bonds	3,934,439	4,649,326	5,344,213	6,024,100
Bond Anticipation Note	3,000,000	3,500,000	4,000,000	-
Notes Payable	-	-	1,000,000	-
OPWC Loans	215,928	243,004	236,383	146,797
Revenue Bonds-Enterprise	748,000	762,000	776,000	789,000
Bonds and Loans	3,264,241	3,410,513	3,531,200	3,440,201
Total Outstanding Debt	<u>11,162,608</u>	<u>12,564,843</u>	<u>14,887,796</u>	<u>10,400,098</u>
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	-	-	-	-
OPWC Loans	215,928	243,004	236,383	146,797
Revenue Bonds-Enterprise	748,000	762,000	776,000	789,000
Bonds and Loans	3,264,241	3,410,513	3,531,200	3,440,201
Amount Available in Debt Service	941,000	782,193	1,269,308	668,658
Total Exemptions	<u>5,169,169</u>	<u>5,197,710</u>	<u>5,812,891</u>	<u>5,044,656</u>
Net Debt	<u>5,993,439</u>	<u>7,367,133</u>	<u>9,074,905</u>	<u>5,355,442</u>
Voted Debt Margin	<u>54,305,055</u>	<u>50,945,234</u>	<u>48,805,408</u>	<u>52,060,361</u>
Legal Debt Margin as a Percentage of the Debt Limit	90.06%	87.37%	84.32%	90.67%
Bonded Debt Limit (2)	24,719,398	23,924,947	23,752,125	23,566,321
Outstanding Debt:				
General Obligation Bonds	3,934,439	4,649,326	5,344,213	6,024,100
Bond Anticipation Note	3,000,000	3,500,000	4,000,000	-
Notes Payable	-	-	1,000,000	-
OPWC Loans	215,928	243,004	236,383	146,797
Revenue Bonds-Enterprise	748,000	762,000	776,000	789,000
Improvement (Revenue) Bonds-Enterprise	3,264,241	3,410,513	3,531,200	3,440,201
Total Outstanding Debt	<u>11,162,608</u>	<u>12,564,843</u>	<u>14,887,796</u>	<u>10,400,098</u>
Less Exemptions:				
General Obligation Bonds - Voted	-	-	-	-
OPWC Loans	215,928	243,004	236,383	146,797
Revenue Bonds-Enterprise	748,000	762,000	776,000	789,000
Improvement (Revenue) Bonds-Enterprise	3,264,241	3,410,513	3,531,200	3,440,201
Amount Available in Debt Service	941,000	782,193	1,269,308	668,658
Total Outstanding Debt	<u>5,169,169</u>	<u>5,197,710</u>	<u>5,812,891</u>	<u>5,044,656</u>
Amount of Debt Applicable to Debt Limit	<u>5,993,439</u>	<u>7,367,133</u>	<u>9,074,905</u>	<u>5,355,442</u>
Unvoted Debt Margin	<u>\$ 18,725,959</u>	<u>\$ 16,557,814</u>	<u>\$ 14,677,220</u>	<u>\$ 18,210,879</u>

- (1) The Debt Limitation is calculated as follows:  
    3% of first \$100,000,000 of assessed value  
    1 1/2% of next \$200,000,000 of assessed value  
    2 1/2 % of amount assessed value in excess of \$300,000,000
- (2) The Debt Limitation equals 1% of the assessed value.

2013	2012	2011	2010	2009	2008
<u>\$ 2,216,644,050</u>	<u>\$ 2,185,616,280</u>	<u>\$ 2,167,654,080</u>	<u>\$ 2,186,122,137</u>	<u>\$ 2,176,266,945</u>	<u>\$ 2,144,456,510</u>
53,916,101	53,140,407	52,691,352	53,153,053	52,906,674	52,111,413
6,688,987	6,746,676	7,383,343	8,297,000	8,908,000	9,499,000
-	-	-	-	-	-
-	-	-	-	-	-
157,583	168,369	179,155	189,941	200,727	90,000
802,000	814,000	826,000	837,000	848,000	858,000
3,569,869	3,687,437	4,128,307	3,327,084	2,977,037	1,795,800
<u>11,218,439</u>	<u>11,416,482</u>	<u>12,516,805</u>	<u>12,651,025</u>	<u>12,933,764</u>	<u>12,242,800</u>
-	-	-	5,580,000	5,930,000	6,265,000
157,583	168,369	179,155	189,941	200,727	90,000
802,000	814,000	826,000	837,000	848,000	858,000
3,569,869	3,687,437	4,128,307	3,327,084	2,977,037	1,795,800
668,658	725,514	746,173	746,855	748,393	750,164
<u>5,198,110</u>	<u>5,395,320</u>	<u>5,879,635</u>	<u>10,680,880</u>	<u>10,704,157</u>	<u>9,758,964</u>
<u>6,020,329</u>	<u>6,021,162</u>	<u>6,637,170</u>	<u>1,970,145</u>	<u>2,229,607</u>	<u>2,483,836</u>
<u>47,895,772</u>	<u>47,119,245</u>	<u>46,054,182</u>	<u>51,182,908</u>	<u>50,677,067</u>	<u>49,627,577</u>
88.83%	88.67%	87.40%	96.29%	95.79%	95.23%
22,166,441	21,856,163	21,676,541	21,861,221	21,762,669	21,444,565
6,688,987	6,746,676	7,383,343	8,297,000	8,908,000	9,499,000
-	-	-	-	-	-
-	-	-	-	-	-
157,583	168,369	179,155	189,941	200,727	90,000
802,000	814,000	826,000	837,000	848,000	858,000
3,569,869	3,687,437	4,128,307	3,327,084	2,977,037	1,795,800
<u>11,218,439</u>	<u>11,416,482</u>	<u>12,516,805</u>	<u>12,651,025</u>	<u>12,933,764</u>	<u>12,242,800</u>
-	-	-	5,580,000	5,930,000	6,265,000
157,583	168,369	179,155	189,941	200,727	90,000
802,000	814,000	826,000	837,000	848,000	858,000
3,569,869	3,687,437	4,128,307	3,327,084	2,977,037	1,795,800
668,658	725,514	746,173	746,855	748,393	750,164
<u>5,198,110</u>	<u>5,395,320</u>	<u>5,879,635</u>	<u>10,680,880</u>	<u>10,704,157</u>	<u>9,758,964</u>
<u>6,020,329</u>	<u>6,021,162</u>	<u>6,637,170</u>	<u>1,970,145</u>	<u>2,229,607</u>	<u>2,483,836</u>
<u>\$ 16,146,112</u>	<u>\$ 15,835,001</u>	<u>\$ 15,039,371</u>	<u>\$ 19,891,076</u>	<u>\$ 19,533,062</u>	<u>\$ 18,960,729</u>

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

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<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (000's)(2)</u>	<u>Per Capita Personal Income (3)</u>	<u>Unemployment Rate (3)</u>
2017	116,470	\$ 4,531,622	\$ 38,908	3.1%
2016	116,063	4,467,171	38,489	4.0%
2015	115,537	4,070,642	35,232	3.8%
2014	115,071	3,906,839	33,952	3.8%
2013	114,848	3,743,453	32,595	5.9%
2012	114,611	3,526,003	30,765	6.8%
2011	114,509	3,431,385	29,966	7.7%
2010	114,500	3,404,705	29,909	9.7%
2009	113,588	3,476,323	28,888	9.7%
2008	113,812	3,355,742	28,020	5.6%

**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	2017 (1)	
		Number of Employees	Percentage of Total Employment
Luk USA	Automotive	1,850	2.63%
J. M. Smucker	Jams, Jellies, Preserves	1,650	2.35%
Wooster Community Hospital	Medical	990	1.41%
College of Wooster	Schools- Universities & College Academic	947	1.35%
Buehlers Fresh Foods	Retail - Grocery	850	1.21%
Artiflex	Metal Stamping (Manufacturers)	750	1.07%
Wooster Brush	Paint Brushes and Rollers	650	0.93%
Gerbert Poultry	Agriculture	525	0.75%
Wal-Mart Supercenter	Department Store	500	0.71%
Ohio State University	Schools- Universities & College Academic	500	0.71%
Total		9,212	13.12%
Total Employment within the County (2)		70,228	

Employer	Industry	2008	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies, Preserves	1,100	2.07%
Luk Incorporated	Automotive	900	1.69%
College of Wooster	Schools- Universities & College Academic	850	1.60%
Wooster Community Hospital	Medical	700	1.32%
Wooster Brush	Paint Brushes and Rollers	600	1.13%
Buehlers Food Market Inc.	Retail - Grocery	575	1.08%
Wayne County	Government	575	1.08%
Gerstenslager Company	Metal Stamping (Manufacturer)	526	0.99%
Will-Burt Company	Machine Shop	525	0.99%
Ohio State University	Schools- Universities & College Academic	500	0.94%
Total		6,851	12.89%
Total Employment within the County		53,223	

Sources:

- (1) Wayne County Economic Development Council
- (2) Bureau of Economic Analysis

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

	2017	2016	2015	2014
General Government				
Legislative and Executive				
Commissioners	19.50	18.75	18.75	18.50
Auditor	26.25	26.50	24.00	27.50
Treasurer	4.50	4.50	4.00	4.25
Prosecuting Attorney	29.50	30.00	29.25	19.50
Board of Elections	43.00	21.00	22.00	18.50
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	5.00	5.00	5.00	3.00
Data Processing	2.00	2.00	2.00	2.00
Judicial				
Common Pleas Court	13.25	19.25	20.25	20.75
Probate Court	6.00	6.00	5.50	5.00
Juvenile Court	19.50	18.50	18.50	19.00
Municipal Court	23.00	21.00	20.75	21.00
Clerk of Courts	33.75	29.75	32.00	32.00
Law Library	0.50	0.50	1.00	0.50
Public Safety				
Sheriff	89.25	82.75	80.25	79.50
Probation	7.00	2.50	2.50	2.50
Disaster Services	3.00	3.00	2.00	2.00
Coroner	2.00	2.50	2.00	2.00
Justice Center	16.00	14.75	16.25	18.50
Public Works				
Engineer	35.00	46.00	46.00	44.50
Building Department	4.00	5.00	6.00	5.50
Sewer District	4.00	3.00	3.00	3.00
Wayne County Airport	3.25	2.50	2.00	0.00
Health		40.50	38.25	34.75
DD	100.50	106.50	113.00	132.25
Dog and Kennel	4.00	4.00	2.50	0.00
Human Services				
Care Center	70.75	63.00	60.00	62.00
Jobs and Family Services	59.00	68.50	57.50	61.00
Children's Services	63.00	65.50	63.50	63.00
Child Support Enforcement Agency	22.25	22.25	22.25	23.25
Veteran Services	12.00	12.00	12.50	12.00
Total	724.75	751.00	736.50	741.25

**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.

2013	2012	2011	2010	2009	2008
19.50	19.00	19.00	19.50	21.00	22.00
27.00	27.00	27.00	29.50	29.50	30.00
4.00	4.00	4.00	5.50	5.50	5.50
29.25	25.50	24.50	25.00	25.50	30.50
21.00	23.50	11.00	9.00	8.50	10.50
4.00	4.00	4.00	4.00	4.25	4.50
5.00	5.00	5.00	5.00	5.00	6.00
2.00	2.00	2.00	2.00	2.00	2.00
20.75	21.75	21.25	22.00	20.50	20.00
4.00	4.25	4.00	4.00	4.00	4.00
18.50	17.00	20.50	20.50	20.50	20.50
21.00	21.50	22.50	21.00	22.00	25.50
32.50	32.75	32.75	34.25	32.75	34.50
0.50	0.50	0.50	0.50	0.50	0.00
77.75	73.75	67.00	66.50	77.50	85.50
2.50	2.50	2.00	2.50	3.50	4.00
2.00	2.00	2.00	2.00	3.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
18.25	17.25	20.00	21.75	22.25	26.00
44.50	43.00	43.25	44.25	46.00	50.00
4.50	4.50	4.50	5.50	5.00	8.00
3.00	3.00	4.00	5.00	5.50	5.50
0.00	0.00	0.00	0.00	0.00	0.00
33.50	32.00	32.00	33.00	0.00	0.00
138.30	163.25	187.25	190.50	203.75	213.50
0.00	0.00	0.00	0.00	0.00	0.00
64.50	70.50	76.00	73.00	77.25	79.00
60.00	61.00	64.00	65.00	73.00	68.00
62.50	61.25	58.50	60.00	64.00	65.00
22.25	23.00	22.50	28.50	30.50	30.50
12.00	12.00	5.00	12.00	11.00	11.50
756.55	778.75	788.00	813.25	825.75	867.00

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

	2017	2016	2015	2014
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	644	639	617	642
Number of meetings	55	52	52	56
Auditor				
Number of non-exempt conveyances	2,395	2,303	2,402	41
Number of exempt conveyances	1,859	1,746	1,745	91
Number of real estate transfers	4,254	4,049	4,147	3,886
Number of county parcels	59,525	59,461	59,068	58,970
Number of personal property returns	0	0	0	0
Number of checks issued	16,940	16,264	16,265	16,327
Treasurer				
Number of parcel billings	119,054	118,142	117,948	117,912
Return on portfolio	98.00	94.00	93.00	94.00
Prosecuting Attorney				
Number of cases - criminal - felony	500	402	365	429
Number of cases - criminal - municipal	2,180	2,057	1,828	2,129
Number of cases - traffic	1,221	780	716	823
Number of cases - civil	166	354	956	1,007
Number of township requests (2)	82	67	140	170
Board of Elections				
Number of registered voters	74,697	74,797	72,454	73,018
Number of voters last general election	24,694	50,485	31,735	27,297
Percentage of register voters that voted	33.06%	68.00%	44.00%	37.00%
Number Voting Machines	438	438	438	432
Recorder				
Number of deeds recorded	4,406	4,192	4,197	3,911
Number of mortgages recorded	3,998	3,867	3,866	3,557
Number of military discharges recorded	93	87	113	97
Buildings and Grounds				
Number of buildings	25	25	25	22
Square footage of buildings	678,724	678,724	678,724	678,724
Data Processing				
Number of users served	118	118	117	120
Central Purchasing				
Number of purchase orders issued	1,649	1,683	1,799	1,851
Judicial				
Common Pleas Court				
Number of civil cases filed	550	591	431	622
Number of criminal cases filed	499	402	370	429
Number of domestic cases filed	404	363	385	445
Probation				
Average daily case load	299	327	372	440
Domestic Relations				
Number of cases filed	404	53	385	445
Number of protective orders	63	23	36	71
Probate Court (1)				
Number of civil cases filed	N/A	1,459	1,414	1,429
Juvenile Court				
Number of adjudged delinquent cases filed	317	389	365	342



2013	2012	2011	2010	2009	2008
595	594	626	591	681	635
56	53	55	53	56	53
2,271	2,021	1,669	1,660	1,524	1,766
1,909	1,709	1,521	1,460	1,451	1,516
4,180	3,730	3,190	3,120	2,975	3,282
58,953	59,041	59,000	59,009	59,780	59,770
0	10	19	28	28	183
16,590	17,921	18,271	20,006	21,648	24,377
118,086	117,996	118,016	117,952	119,558	120,060
95.00	93.00	94.00	92.00	91.00	91.00
691	776	416	520	503	478
1,991	1,983	1,773	1,710	1,532	1,424
1,022	905	854	1,986	860	949
988	600	580	689	734	2,203
165	150	135	130	165	62
77,698	77,698	75,486	74,988	73,588	73,217
61,356	30,678	34,121	36,567	34,724	52,276
79.00%	40.00%	45.00%	48.00%	47.19%	72.20%
436	431	375	375	375	375
3,747	3,510	3,228	3,280	2,801	3,167
4,466	4,380	3,539	3,416	3,867	3,806
7	4	25	21	27	15
23	24	23	23	23	23
690,720	690,720	686,880	686,880	686,880	686,880
115	115	108	110	82	73
1,866	1,919	2,044	2,250	2,357	2,779
692	873	812	917	981	980
405	445	416	531	510	480
495	467	598	531	635	576
455	450	450	460	430	400
495	467	598	531	635	576
75	59	83	88	102	69
1,469	1,517	1,447	1,559	1,445	1,560
381	508	389	408	461	608

(Continued)

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

	2017	2016	2015	2014
Municipal Court				
Number of civil cases filed	1,888	1,672	N/A	N/A
Number of criminal cases filed	14,760	13,000	N/A	N/A
Number of domestic cases filed	597	578	N/A	N/A
Probation				
Average daily case load	150+/-	77.80	73.00	68.40
Rehabilitation Center				
Average daily center census	N/A	N/A	0	0
Clerk of Courts				
Number of civil cases filed	842	591	674	627
Number of criminal cases filed	500	402	370	429
Law Library				
Law Library Budget	\$ 296,147	\$ 309,880	\$ 303,757	\$ 278,184
Number of volumes in collection	8,270	8,260	8,240	8,215
Number of electronic subscriptions	5	5	5	5
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	130	117	109	114
Prisoners booked	3,210	2,795	2,498	2,868
Prisoners released	3,203	2,773	2,386	2,881
Out of County bed days used	3	9	5	3
Enforcement				
Number of incidents reported	14,477	13,828	13,125	10,732
Number of citations issued	1,695	1,855	1,885	1,485
Number of papers served	2,657	2,768	2,056	2,285
Number of telephone calls	58,432	53,432	51,107	48,987
Number of transport hours	4,672	5,170	4,871	3,658
Number of court security hours	4,636	4,160	4,162	4,307
Disaster Services				
Number of emergency responses	1	4	4	9
Coroner				
Number of cases investigated	104	121	110	84
Number of autopsies performed	5	12	15	13
Number of referrals	463	407	223	189
Public Works				
Engineer				
Miles of roads resurfaced	57	13	8	18
Number of bridges replaced/improved	9	5	7	5
Number of culverts built/replaced/improved	10	49	24	34
Building Department				
Number of permits issued	706	710	725	661
Number of inspections performed	5,080	5,146	5,438	4,591
Sewer District				
Average daily sewage treated	375,000	375,000	375,000	425,000
Number of tap-ins	14	7	8	1
Number of customers	961	954	935	930

2013	2012	2011	2010	2009	2008
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
106.25	N/A	74.83	85.25	77.25	92.17
0	0	0	0	0	37
692	873	812	936	981	1,866
405	445	416	531	503	480
\$ 213,000	\$ 213,280	\$ 213,280	\$ 182,282	\$ 198,415	\$ 203,706
8,185	8,135	8,112	8,088	9,143	9,143
6	5	5	5	16	16
112	117	111	110	112	95
3,126	2,990	2,938	3,018	3,239	3,470
3,123	3,010	2,941	3,029	3,223	3,488
0	0	0	0	650	21
10,479	10,167	8,624	8,251	10,497	9,680
1,465	1,544	610	431	943	728
2,710	3,183	4,030	5,410	5,082	5,818
48,117	46,914	45,433	20,767	20,211	20,925
3,258	2,210	2,026	1,696	4,419	4,285
4,287	4,294	4,132	4,311	4,293	4,241
8	0	0	1	0	0
92	70	76	71	66	73
12	5	12	8	7	15
161	132	118	83	64	0
26	37	15	25	6	4
6	6	5	6	9	9
34	60	30	33	25	47
582	588	509	541	593	610
4,232	3,897	3,762	3,905	4,655	4,845
374,706	412,367	427,000	300,550	306,828	305,000
2	4	4	7	2	1
923	882	880	870	860	855

(Continued)

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

	2017	2016	2015	2014
Health				
DD				
Number of students enrolled				
Early intervention program	115	112	94	93
Preschool	15	15	16	23
School age	34	37	40	52
Number employed at workshop	N/A	N/A	N/A	N/A
Average client count by service type				
N.A.W. Habilitation	N/A	N/A	N/A	N/A
N.A. W. Sheltered Employment	N/A	N/A	N/A	N/A
N.A. W. Enclave/Supported Employ.	N/A	4	11	5
Individual Work Placement	67	65	46	41
Human Services				
Jobs and Family Services				
Average client count - food stamps	10,277	10,954	11,372	11,851
Average client count - day care	556	570	603	368
Average client count - WIA	26	82	119	115
Average client count - heating assistance	65	50	34	27
Average client count - job placement	3,157	7,615	6,977	7,310
Children's Services				
Average client count - foster care	116	131	127	111
Average client count - adoption	16	15	31	21
Child Support Enforcement Agency				
Average number of active support orders	5,963	6,021	6,348	6,498
Percentage collected	78.09%	77.58%	77.00%	76.50%
Veteran Services				
Number of clients served	139	155	160	182
Amount of benefits paid to County residents	\$ 180,989	\$ 96,281	\$ 224,898	\$ 220,930
Conservation and Recreation				
Community and Economic Development (3)				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	0	1	0	0
Number of jobs created	0	8	0	0
Number of jobs retained	0	8	0	0
Risk Management				
Number of claims	13	24	23	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.

N/A - Information not readily available.

**Source:** County departmental records.

2013	2012	2011	2010	2009	2008
72	70	70	86	65	68
34	35	32	34	35	34
66	66	72	75	80	92
242	255	268	304	319	308
110	114	116	129	135	45
117	124	135	158	168	237
6	6	6	6	5	13
9	11	11	11	11	13
12,683	12,784	13,077	12,185	9,500	8,119
382	415	5,436	4,585	5,046	5,502
120	335	399	341	80	56
38	69	135	280	326	289
9,514	9,106	7,090	9,506	9,912	14,616
93	89	99	83	107	127
20	15	23	20	21	7
6,502	6,427	7,054	7,276	7,276	7,368
75.90%	76.00%	74.50%	70.23%	69.82%	72.01%
226	224	247	266	326	340
\$ 294,282	\$ 280,782	\$ 311,239	\$ 334,127	\$ 419,144	\$ 484,242
N/A	N/A	N/A	N/A	N/A	N/A
0	1	0	0	1	0
0	3	0	0	6	0
0	8	0	0	74	0
0	0	0	0	0	0

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

	2017	2016	2015	2014
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	2,950	2,950	2,950	2,950
Auditor				
Administrative office space	5,366	5,366	5,366	5,366
Treasurer				
Administrative office space	2,967	2,967	2,967	2,967
Prosecuting Attorney				
Administrative office space	5,960	5,960	5,960	5,960
Board of Elections				
Administrative office space	4,473	4,473	4,473	4,473
Voting Machines	438	432	432	432
Recorder				
Administrative office space	3,337	3,337	3,337	3,337
Buildings and Grounds				
Administrative office space	615	615	615	615
Data Processing				
Administrative office space	472	472	472	472
Central Purchasing				
Administrative office space	132	132	132	132
Risk Management				
Administrative office space	140	140	140	140
Judicial				
Common Pleas Court				
Number of court rooms	4	4	4	4
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	3	3	3	3
Municipal Court				
Number of court rooms	3	3	3	3
Clerk of Courts				
Administrative office space	7,220	7,220	7,220	7,220
Discipline & Rehabilitation Center				
Capacity	CLOSED	CLOSED	CLOSED	CLOSED
Domestic Relations				
Administrative office space	1,200	1,200	1,200	1,200
Law Library				
Administrative office space	2,491	2,491	2,491	2,491
Information Technology				
Administrative office space	787	787	787	787
Public Safety				
Sheriff				
Jail capacity	120	120	120	120
Number of patrol vehicles	22	24	29	32
Probation				
Administrative office space	2,825	2,825	2,825	2,825
Disaster Services				
Number of emergency response vehicles	2	2	2	2

2013	2012	2011	2010	2009	2008
2,950	2,392	2,392	2,392	2,392	2,392
5,366	5,366	5,366	5,366	5,366	5,366
2,967	2,967	2,967	2,967	2,967	2,967
5,960	5,960	5,960	5,960	5,960	5,960
4,473	4,473	4,473	4,473	4,473	4,473
375	375	375	375	375	375
3,337	3,337	3,337	3,337	3,337	3,337
615	615	615	615	615	615
472	472	472	472	472	472
132	132	132	132	132	132
140	140	140	140	140	140
4	4	4	4	4	4
1	1	1	1	1	1
3	3	3	3	3	3
3	3	3	3	3	3
7,220	7,220	7,220	7,220	7,220	7,220
CLOSED	CLOSED	CLOSED	CLOSED	CLOSED	60
1,200	1,200	1,200	1,200	1,200	1,200
2,491	2,491	2,491	2,491	2,491	2,491
787	787	787	787	787	787
120	120	120	120	117	117
30	28	29	29	35	36
2,825	2,825	2,825	2,825	2,825	2,825
2	2	2	1	2	2
(Continued)					

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

	2017	2016	2015	2014
Coroner				
Number of emergency response vehicles	1	1	1	1
Public Works				
Engineer				
Centerline miles of roads	499	500	500	500
Number of bridges	494	494	487	487
Number of culverts-estimated	2,550	2,550	2,550	2,550
Number of traffic signs-estimated	8,500	8,500	8,000	8,000
Number of vehicles	62	61	60	60
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	8	7	7	8
Number of pumping stations	14	14	14	12
Miles of sewer lines	26	26	26	23
Health				
DD				
Number and type of facilities	3	4	4	4
Number of busses	12	14	15	23
Human Services				
Jobs and Family Services				
Administrative office space	23,645	23,645	23,645	23,645
Number of vehicles	3	3	3	3
Children's Services				
Administrative office space	27,075	27,075	27,075	27,075
Number of vehicles	1	1	1	1
Child Support Enforcement Agency				
Administrative office space	2,981	2,981	2,981	2,981
Number of vehicles	1	1	1	1
Veteran Services				
Administrative office space	3,069	3,069	3,069	3,069
Number of vehicles	3	3	3	2

**Source:**

Auditor's Office  
Maintenance Department  
Environmental Services  
Engineer Department



2013	2012	2011	2010	2009	2008
1	1	1	1	1	1
499	499	499	499	501	501
488	490	490	492	492	509
2,500	2,500	2,500	2,500	2,500	2,500
8,000	8,000	8,000	8,000	8,000	8,000
61	61	61	60	60	60
1,881	1,881	1,881	1,881	1,881	1,881
8	8	9	10	9	9
12	12	11	11	7	7
23	23	23	23	21	21
4	4	4	4	4	4
23	29	29	29	30	30
23,645	23,645	23,645	23,645	23,645	23,645
3	3	3	3	1	1
27,075	27,075	27,075	27,075	27,075	27,075
1	1	1	1	1	1
2,981	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL
1	2	2	2	1	1
3,069	3,069	3,069	3,069	3,069	3,069
2	2	2	2	2	2

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# WAYNE COUNTY ELECTED OFFICIALS DECEMBER 31, 2017

AUDITOR  
*JARRA UNDERWOOD*

PROSECUTOR  
*DAN LUTZ*

TREASURER  
*DAWN ZERRER*

ENGINEER  
*SCOTT MILLER*

CLERK OF COURTS  
*TIM NEAL*

RECORDER  
*JANE CARMICHAEL*

CORONER  
*AMY JOLLIFF*

SHERIFF  
*TRAVIS HUTCHINSON*

BOARD OF COMMISSIONERS  
*ANN OBRECHT*  
*SUE SMAIL*  
*RON AMSTUTZ*

PROBATE COURT JUDGE  
*LATICIA WILES*

MUNICIPAL COURT JUDGES  
*TIMOTHY VANSICKLE*  
*CAROL WHITE MILLHOAN*

COMMON PLEAS JUDGES  
*CORY SPITLER*  
*MARK WIEST*