

**Mary Taylor, CPA**  
Auditor of State



**WAYNE COUNTY**  
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# Mary Taylor, CPA

Auditor of State

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

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2007, wherein we indicated the financial statements of Nick Amster Sheltered Workshop, Inc., the discretely presented component unit were audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Nick Amster Sheltered Workshop, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

### Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

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

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We noted a certain matter that we reported to the County's management in a separate letter dated June 22, 2007.

#### **Compliance and Other Matters**

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

We did note a certain noncompliance or other matter that we reported to the County's management in a separate letter dated June 22, 2007.

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

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

June 22, 2007



# Mary Taylor, CPA

## Auditor of State

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

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

#### Compliance

We have audited the compliance of Wayne County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006. In a separate letter to the County's management dated June 22, 2007, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

#### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the County's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as finding 2006-001 to be a significant deficiency.

A material weakness is significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements. We did not consider the deficiency described in the accompanying Schedule of Findings to be a material weakness.

We also noted a matter involving the internal control over compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 22, 2007.

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the County as of and for the year ended December 31, 2006, and have issued our report thereon dated June 22, 2007, wherein we indicated the financial statements of Nick Amster Sheltered Workshop, Inc., the discretely presented component unit were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Mary Taylor, CPA**  
Auditor of State

June 22, 2007



WAYNE COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2006

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>(Passed through the Ohio Department of Development)</i>				
Community Development Block Grants/State's Program	BC050781	14.228	\$135,611	\$135,611
	BF040781		331,880	334,481
	BF050781		114,799	113,390
Total Community Development Block Grants/State's Program			<u>582,290</u>	<u>583,482</u>
Home Investment Partnerships Program	BC050782	14.239	208,196	208,196
Total U.S. Department of Housing and Urban Development			<u>790,486</u>	<u>791,678</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Edward Byrne Memorial Justice Assistance Grant Formula Programs	2005JGA016445	16.738	57,766	71,073
	2005JGE016348			6,119
	2005JGD016463		29,849	27,975
Total Edward Byrne Memorial Justice Assistance Grant Formula Programs			<u>87,615</u>	<u>105,167</u>
<i>(Passed through the Ohio Department of Youth Services)</i>				
Juvenile Accountability Incentive Block Grants	2004JB015B033A	16.523	13,683	12,908
<i>(Passed through Ohio Attorney General)</i>				
Crime Victim Assistance	2006VAGENE254	16.575	66,071	66,071
	2007VAGENE254		22,461	22,461
	2006VACHAE515		13,905	13,905
	2007VACHAE515		4,728	4,728
Total Crime Victim Assistance			<u>107,165</u>	<u>107,165</u>
Total U.S. Department of Justice			<u>208,463</u>	<u>225,240</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
State Homeland Security Program	S05SHSP5850285	97.073	246,840	246,840
	S06SHSP6850331		22,135	22,135
Total State Homeland Security Program			<u>268,975</u>	<u>268,975</u>
State Domestic Preparedness Equipment Support Program	S04SHSP870445	97.004	120,964	120,964
Emergency Management Performance Grants	S06HEM6850212	97.042		52,992
Total U.S. Department of Homeland Security			<u>389,939</u>	<u>442,931</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster:				
Special Education_Grants to States	071191-6B-SF-06	84.027	67,320	74,800
	071191-6B-SF-07		37,252	7,450
Total Special Education_Grants to States			<u>104,572</u>	<u>82,250</u>
Special Education_Preschool Grants	071191-PG-S1-2006	84.173	12,417	13,666
	071191-PG-S1-2007		11,356	1,262
Total Special Education_Preschool Grants			<u>23,773</u>	<u>14,928</u>
Total Special Education Cluster			<u>128,345</u>	<u>97,178</u>
State Grants for Innovative Programs	071191-C2-S1-06	84.298	256	285
	071191-C2-S1-07		13	
Total State Grants for Innovative Programs			<u>269</u>	<u>285</u>
Total U.S. Department of Education			<u>128,614</u>	<u>97,463</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<i>(Passed through the Ohio Department of Mental Retardation and Development Disabilities)</i>				
Social Services Block Grant	MR-85	93.667	71,891	71,891
State Children's Insurance Program		93.767	1,850	1,850
Medical Assistance Program		93.778	2,195,070	2,195,070
Total U.S. Department of Health and Human Services			<u>2,268,811</u>	<u>2,268,811</u>

WAYNE COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2006

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction	N/A	20.205	843,542	843,542
<i>(Direct)</i>				
Airport Improvement Programs	1-3-39-0093-1204	20.106	19,760	12,160
	1-3-39-0093-1304		87,025	14,873
	1-3-39-0093-1406		249,460	246,585
	1-3-39-0093-1506		82,135	
Total Airport Improvement Programs			438,380	273,618
Total U.S. Department of Transportation			<b>1,281,922</b>	<b>1,117,160</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
WIA Cluster:				
Workforce Investment Act Adult Program		17.258	116,699	146,933
Workforce Investment Act Adult Program Administration			20,611	1,263
Total Workforce Investment Act Adult Program			137,310	148,196
Workforce Investment Act Youth Activities		17.259	183,289	185,257
Workforce Investment Act Youth Activities Administration			32,372	1,592
Total Workforce Investment Act Youth Activities			215,661	186,849
Workforce Investment Act Dislocated Worker		17.260	158,601	153,874
Workforce Investment Act Dislocated Worker Administration			28,012	1,322
Total Workforce Investment Act Dislocated Worker			186,613	155,196
Workforce Investment Act Rapid Response		17.260		242
Workforce Investment Act Rapid Response Administration				2
Total Workforce Investment Act Rapid Response				244
Total Workforce Investment Act Cluster			539,584	490,485
Reed Act One Stop Program		17.225	18,226	
Reed Act One Stop Program Administration			3,219	
Total Reed Act One Stop Program			21,445	
Total U.S. Department of Labor			<b>561,029</b>	<b>490,485</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>(Direct)</i>				
Water and Waste Disposal Systems for Rural Communities	N/A	10.760	247,601	247,601
Total U.S. Department of Agriculture			<b>247,601</b>	<b>247,601</b>
<b>U.S. GENERAL SERVICES ADMINISTRATION</b>				
<i>(On behalf of the Election Assistance Commission)</i>				
<i>(Passed through the Ohio Secretary of State)</i>				
Election Reform Payments	05-SOS-HAVA-85	39.011		25,370
TOTAL			<b>\$5,876,865</b>	<b>\$5,706,739</b>

See accompanying Notes to the Federal Awards Receipts and Expenditures Schedule

**WAYNE COUNTY**

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2006**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) summarizes activity of the County's federal awards programs. The Schedule has been prepared on the cash basis of accounting, except expenditures of assistance passed through the Ohio Department of Jobs and Family Services Workforce Investment Act are presented on an accrual basis.

**NOTE B - SUBRECIPIENTS**

The County passes-through certain Federal assistance received from the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

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

The County maintains a Revolving Loan Fund to account for development grants from the U.S. Department of Housing and Urban Development. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

As of December 31, 2006, there were five outstanding loans with a total loan amount of \$479,000 and current loan balance of \$273,911. Payments were received for principal in the amount of \$77,397 and for interest in the amount of \$12,181. Payments are received on a monthly basis. Collateral for development loans is certified in the "Legally Binding Documents" of the loan process.

**NOTE D - FEDERAL HOUSING REVOLVING LOAN**

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in December 2003 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2006, housing revolving loan funds amount to \$46,776.

**NOTE E - MATCHING REQUIREMENTS**

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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**WAYNE COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2006**

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

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unqualified
<i>(d)(1)(ii)</i>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	Yes
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510?</b>	Yes
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	State Homeland Security Program CFDA #97.073 Medical Assistance Program CFDA #93.778 Workforce Investment Act Cluster, CFDA #17.258, #17.259, and #17.260 Home Investment Partnerships Program CFDA #14.239
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	Yes

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

None.

**3. FINDING FOR FEDERAL AWARDS**

<b>Finding Number</b>	2006-001
<b>CFDA Title and Number</b>	WIA Cluster – CFDA #17.258, 17.259, 17.260
<b>Federal Award Number / Year</b>	2006
<b>Federal Agency</b>	U.S. Department of Labor
<b>Pass-Through Agency</b>	Ohio Department of Job and Family Services Area 7 Workforce Investment Board

**Significant Deficiency**

**Workforce Investment Act**

The following issues were noted during testing of the Workforce Investment Act (WIA):

- The County Department of Job and Family Services (JFS) reported transition cost expenses totaling \$59,284.88 in the Workforce Investment Act (WIA) account. These costs should have been reported in the County Public Assistance account within the Jobs and Family Services Fund.
- The WIA account did not repay the Public Assistance account for its share of the One Stop Program costs, although the WIA account was reimbursed by the Ohio Department of Job and Family Services for its share. Consequently, a cash surplus has occurred totaling \$18,225.75 within the WIA account.
- The Public Assistance account paid WIA's portion of the 2006 Random Moment Sampling (RMS) costs for the months of January – June 2006 totaling \$108,080.45. These monies were not reimbursed by the WIA account. Consequently a cash surplus for this amount has occurred within the WIA account.
- Because of the above bullet points, the WIA account, within the Job and Family Services Fund, had excess cash on hand during all twelve months of the year ranging from twenty four days to one hundred and twenty nine days.

Although the above did not result in unallowable costs, these control weaknesses could potentially result in federal funds being spent for unallowable costs and result in the loss of future federal funds, if not corrected.

The County Department of Job and Family Services should closely monitor the accounts they are charging grant expenses against to ensure the proper account and cost is being charged. This will help ensure federal and local monies are being spent correctly and for allowable costs. The County Department of Job and Family Services should timely reimburse the appropriate accounts for amounts due.

**Officials' Response and Corrective Action Plan:**

- In the past, the purchase order for the two funding streams of contracted services had been encumbered in one fund. This forced the department to reconcile the fund by transferring cash from one fund to another. The purchase order is now split between the two funding streams so that the expenses are recorded against the appropriate funding stream without the need for additional reconciliation other than the routine review by the department to ensure the invoicing is correct for the services rendered. Therefore, the department will not have this issue in the new contract year beginning July 2007.
- The Wayne County Department of Job and Family Services will repay all One Stop Expenses as soon as possible per MOU. The payment is being made on August 8, 2007.
- The Wayne County Department of Job and Family Services will reimburse all expenses in the quarter following the actual expense by making all Transfers between Funds in the quarter immediately following the actual expense in order not to give the appearance of excess cash on hand in the WIA Fund. The payment of \$108,080.45 is being made on August 8, 2007.
- The funds originally expended from the Public Assistance (PA) account were reimbursements by the State to the Workforce Investment Act (WIA) account based on the Random Moment Sampling process used by the State to distribute costs.

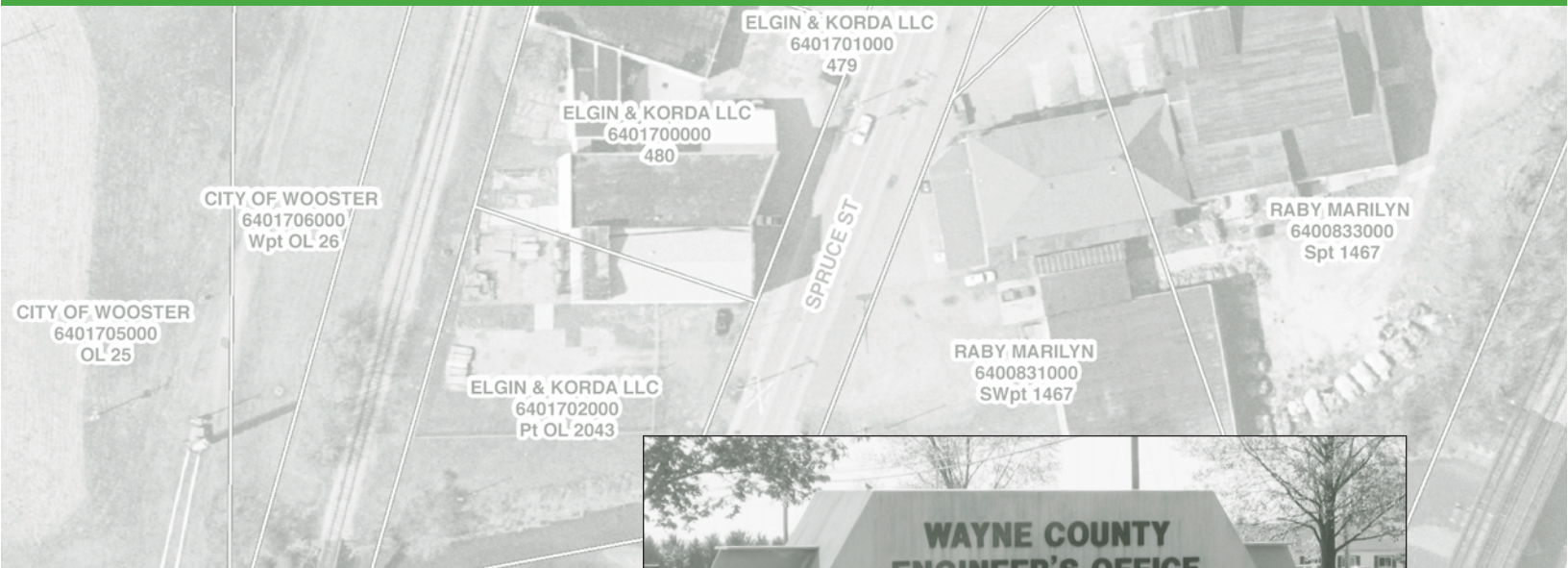
Responsible contact person is Richard A. Owens, MPA.







# Comprehensive Annual Financial Report



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# Comprehensive Annual Financial Report

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of *Wayne County, Ohio*  
for the year ended December 31, 2006

CITY OF WOOSTER  
6401706000  
Wpt OL 26

Jarra Underwood, Auditor

ELGIN & KORDA LLC  
6401702000  
Pt OL 2043

RABY MARILYN  
6400831000  
SWpt 1467





**Wayne County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2006*

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*Comprehensive Annual Financial Report*  
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**Wayne County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2006*

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# Introductory Section

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RABY MARILYN  
6400831000  
SWpt 1467







June 22, 2007

To the Citizens of Wayne County, Ohio and  
Board of County Commissioners  
The Honorable Cheryl Noah  
The Honorable Ann M. Obrecht  
The Honorable Scott Wiggam

I am pleased to present the Comprehensive Annual Financial Report (“CAFR”) of Wayne County, Ohio (“County”) for the year ended December 31, 2006. This report, which is prepared in conformance with accounting principles generally accepted in the United States of America (“GAAP”) as set forth by the Government Accounting Standards Board (“GASB”), is indicative of the continued commitment of the Auditor’s office to provide quality financial information to the citizens of the County and all other interested parties. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor’s office. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County’s financial activities have been included.

The CAFR is presented in three sections: the Introductory Section, the Financial Section, and the Statistical Section. The Introductory Section contains this transmittal letter, a list of elected officials, an organizational chart of the County, and the County’s 2005 Certificate of Achievement for Excellence in Financial Reporting. The Financial Section includes the Independent Accountants’ report, the management’s discussion and analysis, the basic financial statements and notes providing an overview of the County’s financial position and operating results, the combining statements for nonmajor funds, and other schedules providing detailed information relative to the basic financial statements. The Statistical Section presents historical, financial, analytical, economic, demographic, and operating information about the County.

## **REPORTING ENTITY AND SERVICES**

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

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

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

The County is also associated with the following organizations:

**Joint Ventures without Equity Interest**

Wayne County Emergency Management  
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

**Related Organizations**

Wayne County Public Library  
Wayne County Park District  
Wayne Metropolitan Housing Authority

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**

***The County***

The County is located in Northeastern Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. The State of Ohio originally recognized the present County as a township of Columbiana County known as Killbuck. As new counties were authorized in 1808, Killbuck Township established its own governing bodies and was reorganized as Wayne County in 1812. Currently the County includes sixteen townships, twelve villages, and three cities. Of the three cities, Wooster is the County seat and the largest city in the County. The County encompasses 555 square miles with approximately 113,950 residents and ranks 24<sup>th</sup> largest county in Ohio.

The County is served by two community hospitals: Wooster Community (134 beds) and Dunlap Memorial (38 beds). Both hospitals are growing businesses. Wooster Community completed work on their Health Point project. The total project, including equipment and furnishings, was \$8.6 million. Dunlap Memorial Hospital was one of 20 in the nation, the only Ohio small hospital to receive the **Solucient 100 Top Hospitals** recognition. These awards and investments reflect the commitment and continued improvement to better serve the people of Wayne County.



The two library districts (Wooster City and Orrville City) that exist in Wayne County offer not only great book selections, but also video, research and complete computer service. In most cases, the libraries are connected by computer, thus enabling patrons to gain information from various libraries.

### ***Form of Government***

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

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

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 59,000 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 2002. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

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

### **ECONOMIC CONDITIONS AND OUTLOOK**

Wayne County is fortunate to have a diversified economic base consisting of fire apparatus equipment, wire products, paint supplies, automotive parts, food processing, health care, agriculture and government. The county still maintains a careful balance between agribusiness and industry to preserve our rural character and ambiance, and the County Commissioners are cognizant of the fact that the County is rich in natural beauty and they are constantly working to protect one of the County's greatest assets.

The County has benefited from steady residential commercial and agricultural growth. The economy of the County consists of a diversified mixture of agriculture, commercial, and industrial enterprises. During 2006, the County maintained an average labor force of 62,000 of which 59,200 were employed. The unemployment rate for Wayne County was 4.5% for 2006, which was substantially lower than the State average of 5.6% and the same as the National average of 4.5%.

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

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

With the steady growth both in residential and commercial construction, the financial outlook for the County appears positive. While the County has benefited from healthy residential, commercial and industrial growth in recent years, there has been a concerted effort to conserve the County's rural atmosphere. Agriculture remains our number one industry today, with nearly 270,000 acres of total farming land and \$165 million in annual cash receipts from farm commodities. Wayne County also ranked first in hay production in Ohio, with total revenue for hay and all crops totaling about \$35 million a year. Leaders of the county will continue working hard to bridge the gap over the next 15 years as Wayne County migrates from more of a rural to an urban county to ensure a strong economy and quality way of life.

More than 21 companies announced plans to locate or expand operations in Wayne County in 2006. These represent more than \$123 million in new capital investments and 1200 new or retained jobs. The majority of this new investment came from existing companies in Wayne County, which demonstrates not only their commitment to, but also their satisfaction with Wayne County as a business location. It is estimated that existing companies will account for nearly 80% of all future job growth in the County.

Wooster, the County seat, has moved from 12<sup>th</sup> to 2nd place among the top micropolitan regions in the Country. The Top Micropolitans rankings is part of the Governor's Cup awards given by *Site Selection* magazine and ranks nearly 400 such regions across the country based upon new investment and jobs announced in the previous year.

## **MAJOR INITIATIVES**

### ***Current Projects***

Very few facility capital improvement projects were undertaken in 2006 by the County. The tightening of the County's overall budget during 2005 and 2006 resulted in capital improvements to County-owned buildings being addressed on an as-needed basis.

The economic condition in 2006 although challenging wasn't all bad news. Residential and agricultural development added an additional \$85,000,000 to the tax base in the county, the total commercial and industrial development in the county exceeded \$45,000,000.

*Dunlap Hospital* took the wraps off its newly renovated medical-surgical unit; this 25,000 square foot addition represents elements of an \$11 million makeover of the facility.

*Wooster Hospital* completed a 50,000 square foot enhancement, which includes a Woman's Pavilion and a Progressive Care Unit, building and equipment represent a \$19 million investment.

*The J.M. Smucker Company* continues to expand bringing 132 new jobs to the area, investing \$5 million in a 32,000 square foot research and laboratory facility reaffirming the belief in Wayne County as a good place to do business.

*American Weather Seal* constructed an 180,000 square foot manufacturing facility on a 15-acre site accompanying a \$9 million building investment.

The County has filed an application to seek a Foreign Trade Zone designation east of Wooster. If granted this zone would allow Wayne County to be more competitive when recruiting or assisting companies that import or export products.

*Orrville City Schools* began construction of a new middle school, with a price tag in excess of \$13 million. This is the first phase of a multi-phase plan to create a campus like setting for the district.

*Stone Craft* constructed a 300,000 square foot facility, the largest project of its type in the State of Ohio in 2006. This facility represents an investment in excess of \$24 million.

*The Ohio University, Agricultural Research and Development Center* continues to move forward with the BiOhio Research Park, which would be one of only two research parks in the United States. This facility would focus on Ag Bio Sciences.

*Spectrum Brands* built a 350,000 square foot distribution center for fertilizers; this was a \$17,500,000 investment for the Orrville area.

*JLG* re-opened their Orrville facility completely refurbishing the interior and exterior of the building, a total investment of \$15,000,000.

*Orrville City* saw collective investments valued at \$82,000,000.

## **FUTURE PROJECTS**

*Round Top Windows*, a manufacturer of custom architectural windows, broke ground for a 35,000 square foot facility and will invest in excess of \$8.5 million in a brick and mortar and equipment.

*Orrville City* announced the first of three future phases of a new industrial park. The initial phase would contain six sites.

*Chippewa Township* explores the possibility, working in conjunction with *Doylestown*, of a Joint Economic Development District.

*P. Graham Dunn* broke ground on a Manufacturing/Show Room facility for their wood products. They plan to construct 123,000 square feet with an estimated investment in excess of \$4 million

## **DEPARTMENTAL FOCUS**

### ***Auditor's Office***

Improvements to county operations are an integral part in the evolution of county government. The Auditor's Office has implemented numerous enhancements to improve the operations and efficiency of the office. In an effort to display the Auditor's office's continued dedication to excellence, the following service efforts and accomplishments are being presented.

The Auditor's office continues to build and enhance the Geographic Information Systems (GIS) partnering with Emergency Management to complete a Road Centerline Project which will help facilitate wireless 911.

A new budgetary and payroll system was launched by the office partnering with the Commissioner's and Treasurer's staff.

The Auditor's office along with the Treasurer's office implemented a Real Tax/Appraisal software enhancement, which will provide greater efficiency in servicing the taxpayers.

Technology is on the move which will equate to better service.

## **FINANCIAL INFORMATION**

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

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

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

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

### **Accounting System**

This is the fifth year the County has prepared financial statements following GASB Statement No. 34 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." GASB Statement No. 34 creates basic financial statements for reporting on the County's financial activities as follows:

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

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

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



As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2006 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain nonmajor funds of the County.

### **Financial Highlights**

***Internal Service Fund*** - The only internal service fund of the County is the Health Care fund. The internal service fund has \$1,695,976 in net assets at December 31, 2006. This balance is the result of the accumulation of sufficient resources from charging back the County funds, and several governmental units within the county, that participates in the self-insurance program, which is deemed sufficient to cover outstanding claims of the County.

***Fiduciary Funds*** - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$122,376,094 at December 31, 2006. The most significant agency funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board. The County's private purpose trust funds, which include the Care Center Residents Trust and the Children Services Trust, have net assets of \$203,710 at December 31, 2006.

### **Cash Management**

The County pools its cash for maximum efficiency and to simplify accountability. The County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. During the year ended December 31, 2006, the County's investments were limited to federal agency securities, repurchase agreements, certificates of deposit and investments in the State Asset Treasury Reserve of Ohio (STAROhio). The total amount of investment income earned by governmental activities was \$2,418,698 for the year ended December 31, 2006, \$39,285 being credited directly to program revenues.

Protection of the County's cash and investments is provided by the Federal Deposit Insurance Corporation as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public deposits. As required under Ohio law, pooled securities have been pledged in an amount equal to 105% of the total deposits, to secure the repayment of all public moneys deposited in a financial institution. A detailed description of the County's investment function is described in Note 4 to the financial statements.

### **Risk Management**

The County has contracted with Arthur J. Gallagher & Company and the Public Entity Risk Consortium (PERC) to meet the needs of the County for general liability, property, auto, crime, forgery, and employee liability, public officers' liability, and boiler and machinery insurance. The County also carries insurance coverage that protects individual departments from liabilities arising from normal operations. The County has contracted with Scottsdale Surplus Lines Company to provide social service professional liability.

The County has also established a risk management program for the self-insurance of employee health care benefits. This risk management program is further described in Note 12 to the basic financial statements.

## **OTHER INFORMATION**

### ***Independent Audit***

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2006, 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 statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

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

### **Use of the Report**

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

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

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

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2005. This was the tenth 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, and we are submitting it to GFOA.

### **Acknowledgments**

This report would not have been possible without the support and dedication of a number of the employees of the County Auditor's Office, and County department heads. A special thanks to Keely Zemrock, Chief Deputy Auditor, Carol Zemrock, Fiscal Officer, and our consultant Rea and Associates, Inc. for their assistance on this project. Due credit should be given to County Administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. I am very grateful to all of them.

Sincerely,



Jarra L. Underwood  
Wayne County Auditor

**Wayne County, Ohio**  
*Elected Officials Roster*  
December 31, 2006

***Board of Commissioners***

Cheryl Noah  
Scott Wiggam  
Ann Obrecht

***Auditor***

Jarra L. Underwood

***Clerk of Courts***

Tim Neal

***Coroner***

Dr. Amy Jolliff

***Court of Common Pleas***

Mark K. Weist  
Robert Brown

***County Court Judges***

Stuart K. Miller  
Carol White Millhoan

***Engineer***

Roger Terrill

***Probate Court***

Raymond Leisy

***Prosecutor***

Martin Frantz

***Recorder***

Jane Carmichael

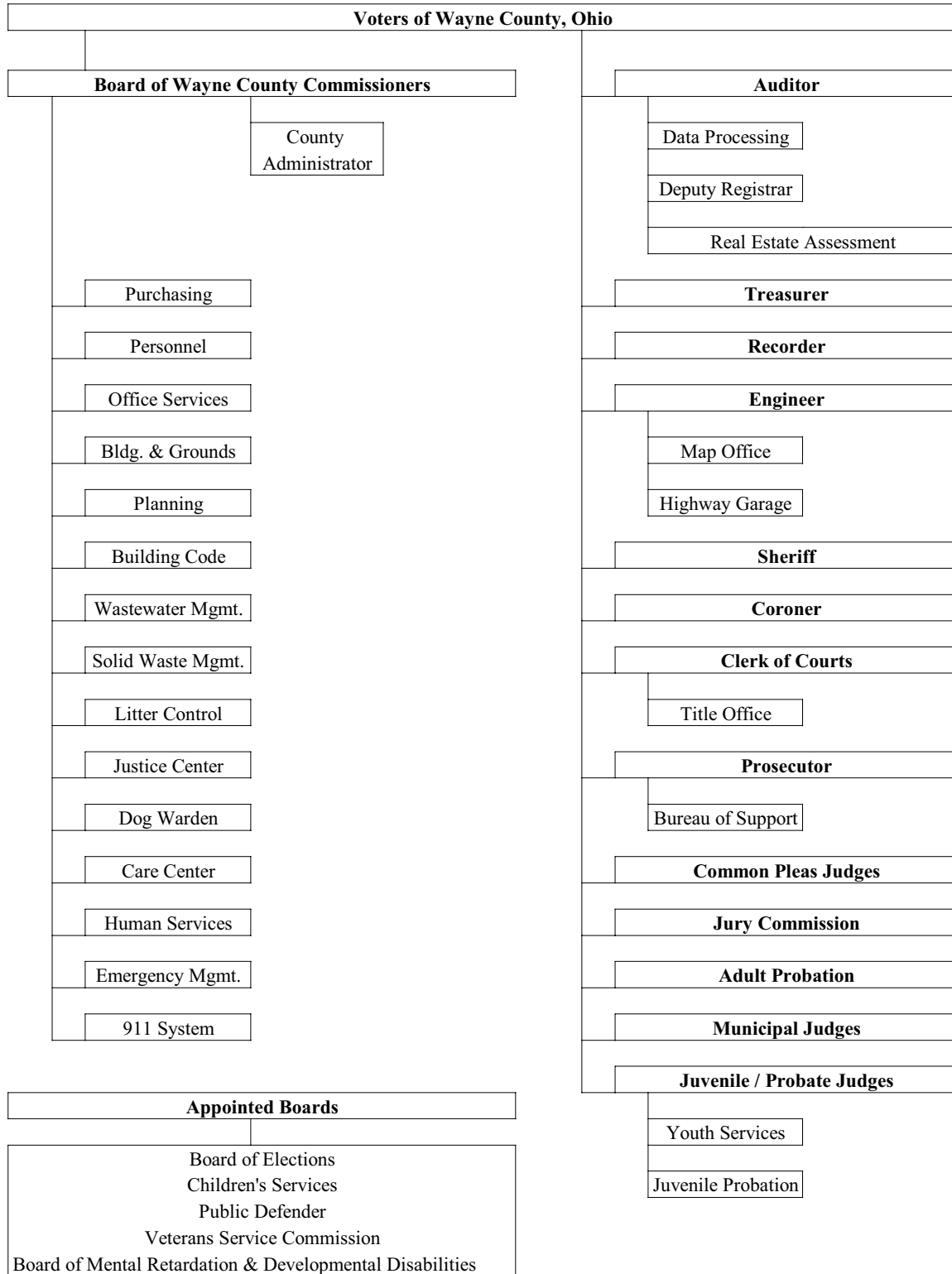
***Sheriff***

Thomas Maurer

***Treasurer***

Beverly Shaw

**Wayne County, Ohio**  
 ORGANIZATION CHART  
 DECEMBER 31, 2006



# 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, 2005

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



President

Executive Director

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# Financial Section

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ELGIN & KORDA LLC  
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CITY OF WOOSTER  
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ELGIN & KORDA LLC  
6401702000  
Pt OL' 2043

RABY MARILYN  
6400831000  
SWpt 1467









# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Nick Amster Sheltered Workshop, Inc., which represent 0.4%, 4%, and 21%, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component unit and the remaining fund information. Other auditor's audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Nick Amster Sheltered Workshop Inc. on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, as of December 31, 2006, 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 Mental Retardation and Developmental Disabilities, Job and Family Services, Wayne County Care Center, and Children Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, 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 tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Mary Taylor, CPA**  
Auditor of State

June 22, 2007

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2006

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, 2006. 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 2006 are as follows:

- The total net assets of the County increased \$1,795,812. Net assets of governmental activities increased \$2,097,203, which represents a 1.8% increase over 2005. Net assets of business-type activities decreased \$301,391 or 4% from 2005.
- General revenues accounted for \$32,842,188 or 44% of total governmental activities revenue. Program specific revenues accounted for \$42,050,909 or 56% of total governmental activities revenue.
- Governmental activities capital assets increased \$1,435,427. Business-type activities capital assets decreased \$58,896.
- The County had \$73,073,681 in expenses related to governmental activities; \$42,371,285 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$32,842,188 were adequate to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$24,636,651 in 2006, an increase of \$783,554 or 3.3% from 2005 revenues. The expenditures of the general fund totaled \$23,092,639 in 2006, an increase of \$718,202 or 3.2% from 2005 expenditures.
- The county board of mental retardation and developmentally disabled (MRDD) special revenue fund, the County's second largest major fund, had revenues of \$11,955,212 in 2006, an increase of \$348,281 or 3% from 2005 revenues. The expenditures totaled \$12,461,554 in 2006, an increase of \$1,523,193 or 14% from 2005 expenditures.
- In the general fund, the actual revenues came in \$4,242,475 higher than they were originally budgeted, and actual expenditures were \$907,743 less than the amount in the original budget. These positive variances are a result of the County's conservative budgeting process.

**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, 2006

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

**Reporting the County as a Whole**

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

The statement of net assets and the statement of activities answer the question, "How did we do financially during 2006?" These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

***Fund Financial Statements***

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

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

***Governmental Funds***

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

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

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

***Proprietary Funds***

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

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
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***Fiduciary Funds***

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

***Notes to the Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 36-69 of this report.

**Government-Wide Financial Analysis**

Recall that the statement of net assets provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net assets for 2006 compared to 2005.

*Table 1 Net Assets*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Totals</i>	
	<u>2006</u>	<u>2005 Restated</u>	<u>2006</u>	<u>2005 Restated</u>	<u>2006</u>	<u>2005 Restated</u>
<b><i>Assets</i></b>						
<i>Current and Other</i>						
Assets	\$ 63,498,519	\$ 62,545,554	\$ 1,321,130	\$ 1,589,185	\$ 64,819,649	\$ 64,134,739
Capital Assets, Net	<u>89,740,549</u>	<u>88,305,122</u>	<u>8,687,528</u>	<u>8,746,424</u>	<u>98,428,077</u>	<u>97,051,546</u>
Total Assets	<u>153,239,068</u>	<u>150,850,676</u>	<u>10,008,658</u>	<u>10,335,609</u>	<u>163,247,726</u>	<u>161,186,285</u>
<b><i>Liabilities</i></b>						
Other Liabilities	21,322,369	20,782,376	94,202	88,792	21,416,571	20,871,168
<i>Long-Term Liabilities:</i>						
Due Within One Year	1,404,699	1,334,755	35,799	39,670	1,440,498	1,374,425
Due In More Than One Year	<u>12,382,302</u>	<u>12,701,050</u>	<u>2,703,602</u>	<u>2,730,701</u>	<u>15,085,904</u>	<u>15,431,751</u>
Total Liabilities	<u>35,109,370</u>	<u>34,818,181</u>	<u>2,833,603</u>	<u>2,859,163</u>	<u>37,942,973</u>	<u>37,677,344</u>
<b><i>Net assets</i></b>						
Invested In Capital Asset, Net of Related	79,170,381	77,166,844	5,974,728	6,000,424	85,145,109	83,167,268
Restricted	28,253,182	28,345,522	-	-	28,253,182	28,345,522
Unrestricted	<u>10,706,135</u>	<u>10,520,129</u>	<u>1,200,327</u>	<u>1,476,022</u>	<u>11,906,462</u>	<u>11,996,151</u>
Total Net Assets	<u>\$ 118,129,698</u>	<u>\$ 116,032,495</u>	<u>\$ 7,175,055</u>	<u>\$ 7,476,446</u>	<u>\$ 125,304,753</u>	<u>\$ 123,508,941</u>

**Wayne County, Ohio**  
Management's Discussion and Analysis  
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Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2006, the County's assets exceeded liabilities by \$125,304,753. This amounts to \$118,129,698 in governmental activities and \$7,175,055 in business-type activities. The County's finances remained strong during 2006, as the economy continues its recovery.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net assets. At year-end, capital assets represented 60% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Capital assets, net of related debt were \$85,145,109 at December 31, 2006. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2006, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

A portion of the County's net assets, \$28,253,182 or 23%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net assets of \$11,906,462 may be used to meet the government's ongoing obligations to citizens and creditors.

Table 2 on the following page shows the changes in net assets for governmental activities and business-type activities for 2006 compared to 2005.

**Wayne County, Ohio**  
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*Table 2 Change in Net Assets*

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Totals</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 13,358,652	\$ 13,564,291	\$ 773,477	\$ 1,561,752	\$ 14,132,129	\$ 15,126,043
Operating Grants, Contributions and Interest	25,832,732	24,323,349	247,601	1,637,489	26,080,333	25,960,838
Capital Grants and Contributions	2,859,525	19,818,207	-	-	2,859,525	19,818,207
<i>General Revenues:</i>						
Property Taxes	15,911,159	15,185,204	-	-	15,911,159	15,185,204
Sales Tax	9,522,787	9,538,188	-	-	9,522,787	9,538,188
Grants and Entitlements	4,407,494	4,491,322	-	-	4,407,494	4,491,322
Investment Earnings	2,379,412	1,645,951	-	6,669	2,379,412	1,652,620
Miscellaneous	621,336	983,131	195,283	32,959	816,619	1,016,090
<b>Total Revenues</b>	<u>74,893,097</u>	<u>89,549,643</u>	<u>1,216,361</u>	<u>3,238,869</u>	<u>76,109,458</u>	<u>92,788,512</u>
<b>Program Expenses</b>						
<i>General Government:</i>						
Legislative and Executive	10,338,123	10,872,431	-	-	10,338,123	10,872,431
Judicial	4,955,774	4,987,965	-	-	4,955,774	4,987,965
Public Safety	10,344,660	10,051,879	-	-	10,344,660	10,051,879
Public Works	8,766,467	8,747,609	-	-	8,766,467	8,747,609
Health	547,959	467,602	-	-	547,959	467,602
Human Services	35,666,262	32,897,269	-	-	35,666,262	32,897,269
Conservation and Recreation	88,662	61,930	-	-	88,662	61,930
Economic Development	590,544	181,528	-	-	590,544	181,528
Transportation	-	-	-	-	-	-
Urban Redevelopment and housing	385,539	219,017	-	-	385,539	219,017
Other	884,280	1,059,714	-	-	884,280	1,059,714
Interest and Fiscal Charges	505,411	511,453	-	-	505,411	511,453
Sanitary Sewer District	-	-	1,239,965	527,824	1,239,965	527,824
<b>Total Expenses</b>	<u>73,073,681</u>	<u>70,058,397</u>	<u>1,239,965</u>	<u>527,824</u>	<u>74,313,646</u>	<u>70,586,221</u>
<b>Change in Net Assets Before Transfers</b>	<u>1,819,416</u>	<u>19,491,246</u>	<u>(23,604)</u>	<u>2,711,045</u>	<u>1,795,812</u>	<u>22,202,291</u>
<b>Transfers</b>	<u>277,787</u>	<u>534,583</u>	<u>(277,787)</u>	<u>(534,583)</u>	<u>-</u>	<u>-</u>
<b>Total Change in Net Assets</b>	<u>\$ 2,097,203</u>	<u>\$ 20,025,829</u>	<u>\$ (301,391)</u>	<u>\$ 2,176,462</u>	<u>\$ 1,795,812</u>	<u>\$ 22,202,291</u>



**Wayne County, Ohio**  
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**Governmental Activities**

Governmental net assets reported an overall increase of \$2,097,203 in 2006. Although there are several non-operating factors that caused net assets to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall increase in net assets. One of the most significant causes to this increase was the result of the children services board continued policy of closely monitoring expenses and tightening of the budget in order to accumulate resources when possible. This policy will continue in order to have resources available for the periods after the expiration of a tax levy scheduled for 2010, with in anticipation of the levy not being renewed. One other key factor leading to the overall increase was a reduction in road, bridge and other infrastructure maintenance by the County engineer department during the year. These expenses fluctuate from year to year based on an as needed basis and the revenues for these costs are not directly attributed to projects performed. In recent years, project expenses have exceeded revenues.

Human services, which includes supporting the operations of the Wayne County care center, county board of MRDD, job and family services, bureau of support, and the children services board, accounts for \$35,666,262 of expenses, or 48.8% of total governmental expenses of the County. These expenses were funded by \$20,991,275 in program revenues in 2006, compared to \$19,853,437 in 2005.

General government expenses composed of legislative and executive and judicial programs totaled \$15,293,897 or 20.9% of total governmental expenses. General government expenses were covered by \$6,542,674 in program revenues in 2006 as compared to \$7,901,520 in 2005.

The state and federal government contributed to the County revenues in the amount of \$25,832,732 in operating grants, contributions and interest, and \$2,859,525 in capital grants contributions and interest. These revenues are restricted to a particular program or purpose. \$16,989,231 or 59.2% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$32,842,188, and amounted to 44% of total revenues. These revenues primarily consist of property and sales tax revenue of \$25,433,946, or 77.4% of total general revenues in 2006. Property taxes increased by 4.8% during 2006 (primarily caused by an increase in assessed valuation of property) and sales tax revenue were virtually unchanged as compared to 2005. The other primary source of general revenues is grants and entitlements not restricted to specific programs, with local government and local government revenue assistance making up the largest amount. Unrestricted grants and entitlement remained constant as compared to the prior year, with a decrease of only \$83,828. Investment earnings of \$2,379,412, which are not restricted for a particular program, increased by \$733,461 or 45% due to increased interest rates of certificates of deposits and more significantly in securities issued by federal government agencies.

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 2006 compared to 2005. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

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*Table 3 Governmental Activities*

	<i>Total Cost of Services <u>2006</u></i>	<i>Total Cost of Services <u>2005</u></i>	<i>Net Costs of Services <u>2006</u></i>	<i>Net Costs of Services <u>2005</u></i>
<b>Program Expenses</b>				
<i>General Government:</i>				
<i>Legislative and Executive</i>	\$ 10,338,123	\$ 10,872,431	\$ (5,268,691)	\$ (4,362,284)
<i>Judicial</i>	4,955,774	4,987,965	(3,482,532)	(3,596,592)
<i>Public Safety</i>	10,344,660	10,051,879	(7,265,494)	(6,823,269)
<i>Public Works</i>	8,766,467	8,747,609	975,419	17,149,140
<i>Health</i>	547,959	467,602	(301,038)	(194,808)
<i>Human Services</i>	35,666,262	32,897,269	(14,674,987)	(13,043,832)
<i>Conservation and Recreation</i>	88,662	61,930	(88,662)	(61,930)
<i>Economic Development</i>	590,544	181,528	733,538	31,035
<i>Transportation</i>	-	-	-	8,838
<i>Urban Redevelopment and housing</i>	385,539	219,017	(385,539)	(50,104)
<i>Other</i>	884,280	1,059,714	(759,375)	(897,291)
<i>Interest and Fiscal Charges</i>	<u>505,411</u>	<u>511,453</u>	<u>(505,411)</u>	<u>(511,453)</u>
<i>Total</i>	<u>\$ 73,073,681</u>	<u>\$ 70,058,397</u>	<u>\$ (31,022,772)</u>	<u>\$ (12,352,550)</u>

Overall net costs of services increased \$18,670,222, or 151%. The primary cause to this significant change was the recognition of a contributed asset by the State of Ohio in 2005. In 2005, the County acquired a stretch of road no longer considered a state highway as a result of the re-routing of U.S. Highway Route 30, east of Wooster, Ohio. The amount of assets recognized in 2005 was \$17,850,000. Without this contributed asset in 2005, 2005's net cost of services would have been \$30,202,550, which would be more in line with 2006.

The dependence upon general revenues for governmental activities is apparent, with 42.5% and 17.6% of expenses supported through taxes and other general revenues during 2006 and 2005, respectively.

**Business-Type Activities**

The sanitary sewer district is the County's only business-type activity. This program had total revenues of \$1,216,361 and expenses of \$1,239,965 for fiscal year 2006. The sanitary sewer district net asset balance decreased \$23,604, exclusive of transfers to other funds, as compared to the ending 2005 net asset balance. This decrease only represents 0.3% of the carryover net asset balance from 2005.

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

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

**Governmental Funds**

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

**Wayne County, Ohio**  
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The County's governmental funds (as presented on the balance sheet on pages 18-19) reported a total fund balance of \$36,012,073, which is \$1,169,399 more than last year's restated balance of \$34,846,195, or a 5.2% increase. Some of the most significant changes in fund balances occurred within the general fund and the motor vehicle and gas tax, county board of MRDD and children services board major special revenue funds.

The general fund balance increased in 2006 by \$257,058, or 3.3%, as compared to 2005. The primary factor contributing to this increase was the result of an improving economy that increased revenues from property tax collections and interest earnings.

The motor vehicle and gas tax fund reported an increase in fund balance of \$699,055, or 44% as compared to 2005. This increase in fund balance was caused by a reduction of improvement projects to the County's infrastructure as a result of a larger number of projects performed in the prior year.

The county board of MRDD fund reported a decrease in fund balance of \$506,342, or 6% as compared to 2005. The primary cause to this decrease in fund balance was the result of increases to local match costs for IO Waiver expenditures due to changes in enrollment.

The children services board fund reported an increase in fund balance of \$1,321,967, or 36% as compared to 2005. This children services board has been, and will continue to, closely monitor expenditures, tighten the budget and accumulate resources when possible. This will be done in order to have resources available for the periods after the expiration of a tax levy scheduled for 2010 in anticipation of the levy not being renewed by the citizenry.

***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 only increased \$342,173 as compared to the original budgeted amount. Charges for services reported the only significant change as a new wireless 911 service fee was adopted during the year. Actual revenue exceeded final budgeted amounts by \$3,900,302. The most significant increase was \$562,085 in permissive sales taxes and \$1,633,118 in interest. These increases were due to the budgeting process for both. The County only budgets 11 months of these revenues for the year due to the unpredictability of receiving 12 months of these revenues from the state in a timely manner for permissive sales tax, and 11 months of estimated investment earnings to be conservative.

**Wayne County, Ohio**  
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The final expenditure budget exceeded the original budget amount by \$402,156. There were no significant events causing this minor increase of just over 1%. Final expenditures reported were less than the final budgeted amounts by \$1,309,899. The primary causes to this variance was related to the budgeting for the new wireless 911 system and \$400,000 of an unspent contingency budget for post-closure care costs of the Mt. Eaton Landfill. See Note 19 to the basic financial statements for more detail on the landfill.

***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 2006, the County had \$98,428,077 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$89,740,549 was reported in governmental activities and \$8,687,528 was reported in business-type activities. Table 4 shows 2006 balances compared to 2005:

*Table 4 Capital Assets at December 31*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Totals</i>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
<i>Land</i>	\$ 4,496,048	\$ 4,496,048	\$ 641,334	\$ 615,474	\$ 5,137,382	\$ 5,111,522
<i>Construction in Progress</i>	1,826,222	1,698,610	-	-	1,826,222	1,698,610
<i>Buildings and Improvements</i>	41,699,718	41,699,718	4,477,440	4,477,440	46,177,158	46,177,158
<i>Equipment</i>	11,418,401	10,665,718	269,732	106,787	11,688,133	10,772,505
<i>Infrastructure</i>	80,171,295	75,419,968	-	-	80,171,295	75,419,968
<i>Sewer Mains</i>	-	-	4,532,823	4,532,823	4,532,823	4,532,823
<i>Less: Accumulated</i>						
<i>Depreciation</i>	<u>(49,871,135)</u>	<u>(45,674,940)</u>	<u>(1,233,801)</u>	<u>(986,100)</u>	<u>(51,104,936)</u>	<u>(46,661,040)</u>
<i>Total</i>	<u>\$ 89,740,549</u>	<u>\$ 88,305,122</u>	<u>\$ 8,687,528</u>	<u>\$ 8,746,424</u>	<u>\$ 98,428,077</u>	<u>\$ 97,051,546</u>

The most significant changes to capital assets, other than the recognition of depreciation expense during the year, occurred from the capitalization of assets related to improvements of the County's infrastructure, more specifically the roads and bridges within the County. In addition to these improvements, a County project to extend the runway of the Wayne County Airport is reported as construction in progress. See Note 9 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

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***Debt Administration***

At December 31, 2006, the County had \$10,653,500 in general obligation bonds, \$100,000 in OPWC loans, and \$2,712,800 in sanitary sewer revenue and improvement bonds. Of this total, \$614,700 is due within one year and \$2,098,100 is due in more than one year. Table 5 summarizes the bonds, and loans outstanding as of December 31:

*Table 5 Outstanding Debt and December 31,*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
<u><i>General Obligation Bonds</i></u>				
<i>Sewer District Improvements</i>	\$ 35,000	\$ 70,000	\$ -	\$ -
<i>1991 Human Service Building</i>	487,500	570,000	-	-
<i>1992 Human Service Building</i>	96,000	112,000	-	-
<i>2002 Engineering Facility Improvement</i>	3,135,000	3,275,000	-	-
<i>2002 Justice Facility Improvement</i>	6,900,000	7,200,000	-	-
<u><i>Other Obligations</i></u>				
<i>OPWC Loan</i>	100,000	-	-	-
<i>2004 Sewer System Revenue</i>	-	-	877,000	886,000
<i>2004 Sanitary Sewer Improvement Bonds</i>	-	-	1,835,800	1,860,000
<i>Total</i>	<u>\$ 10,753,500</u>	<u>\$ 11,227,000</u>	<u>\$ 2,712,800</u>	<u>\$ 2,746,000</u>

At December 31, 2006, the County's overall legal debt margin was \$53,584,479 with an unvoted debt margin of \$19,069,245. The County maintains an Aa-3 rating from Moody's Investors Service. See Note 11 to the basic financial statements for detail on the County's long-term debt obligations.

**Economic Factors**

Wayne County has moved from 12<sup>th</sup> to 2<sup>nd</sup> place among the top micropolitan regions in the Country. The Top Micropolitans rankings is part of the Governor's Cup awards given by *Site Selection* magazine and ranks nearly 400 such regions across the country based upon new investment and jobs announced in the previous year.

Nearly two dozen current and new companies have announced plans to expand or locate operations in Wayne County during 2006 or soon after. These plans represent an estimated \$123 million in new capital investments along with an estimated 1200 new or current jobs being retained within the County.

The County's residential and commercial construction continues to grow steadily making the financial outlook a positive one.

***Wayne County, Ohio***  
Management's Discussion and Analysis  
For the Year Ended December 31, 2006

**Contacting the County's Financial Management**

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

**Wayne County, Ohio**  
*Statement of Net Assets*  
*December 31, 2006*  
*Component Unit: June 30, 2006*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 37,572,213	\$ 1,220,552	\$ 38,792,765	\$ -
Cash and Cash Equivalents:				
In Segregated Accounts	59,656	-	59,656	74,682
Investments:				
In Segregated Accounts	-	-	-	280,010
Deposits	-	-	-	1,000
Receivables:				
Taxes	15,606,036	-	15,606,036	-
Accounts	153,712	96,417	250,129	138,268
Sales Tax	1,369,547	-	1,369,547	-
Accrued Interest	231,193	-	231,193	421
Due from Other Governments	7,358,129	-	7,358,129	-
Due from Agency Funds	46,549	-	46,549	-
Internal Balances	(4,161)	4,161	-	-
Materials and Supplies Inventory	310,329	-	310,329	8,601
Loans Receivable	273,910	-	273,910	-
Prepaid Items	438,072	-	438,072	3,637
Deferred Charges	83,334	-	83,334	-
Nondepreciable Capital Assets	6,322,270	641,334	6,963,604	-
Depreciable Capital Assets (Net)	83,418,279	8,046,194	91,464,473	21,378
<i>Total Assets</i>	<u>153,239,068</u>	<u>10,008,658</u>	<u>163,247,726</u>	<u>527,997</u>
<b>Liabilities</b>				
Accounts Payable	1,480,446	17,411	1,497,857	14,548
Contracts Payable	352,864	29,377	382,241	-
Accrued Wages and Benefits	1,707,641	11,021	1,718,662	28,516
Matured Compensated Absences Payable	13,883	-	13,883	-
Accrued Interest Payable	34,506	31,111	65,617	-
Due to Other Governments	1,703,584	5,282	1,708,866	-
Claims Payable	670,746	-	670,746	-
Unearned Revenue	424,575	-	424,575	-
Deferred Revenue	14,847,595	-	14,847,595	3,746
Due to Agency Funds	62,841	-	62,841	-
Deposits Held and Due to Others	23,688	-	23,688	-
Long Term Liabilities:				
Due Within One Year	1,404,699	35,799	1,440,498	-
Due In More Than One Year	12,382,302	2,703,602	15,085,904	47,502
<i>Total Liabilities</i>	<u>35,109,370</u>	<u>2,833,603</u>	<u>37,942,973</u>	<u>94,312</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	79,170,381	5,974,728	85,145,109	21,378
Restricted for:				
Capital Projects	2,360,232	-	2,360,232	-
Debt Service	788,953	-	788,953	-
Public Works Projects	4,240,771	-	4,240,771	-
Human Services Programs	17,241,674	-	17,241,674	-
Community Development Projects	1,099,531	-	1,099,531	-
Other Purposes	2,522,021	-	2,522,021	-
Unrestricted	10,706,135	1,200,327	11,906,462	412,307
<i>Total Net Assets</i>	<u>\$ 118,129,698</u>	<u>\$ 7,175,055</u>	<u>\$ 125,304,753</u>	<u>\$ 433,685</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Activities*

*For the Year Ended December 31, 2006*

*Component Unit: For the Fiscal Year Ended June 30, 2006*

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Governmental Activities</b>				
Current:				
General Government:				
Legislative and Executive	\$ 10,338,123	\$ 5,069,432	\$ -	\$ -
Judicial	4,955,774	1,389,476	83,766	-
Public Safety	10,344,660	1,884,869	1,194,297	-
Public Works	8,766,467	641,005	6,241,356	2,859,525
Health	547,959	246,921	-	-
Human Services	35,666,262	4,002,044	16,989,231	-
Conservation and Recreation	88,662	-	-	-
Economic Development and Assistance	590,544	-	1,324,082	-
Transportation	-	-	-	-
Urban Redevelopment and Housing	385,539	-	-	-
Other	884,280	124,905	-	-
Interest and Fiscal Charges	505,411	-	-	-
<i>Total Governmental Activities</i>	<u>73,073,681</u>	<u>13,358,652</u>	<u>25,832,732</u>	<u>2,859,525</u>
<b>Business-Type Activities</b>				
Sewer District	1,239,965	773,477	247,601	-
<i>Total Business-Type Activities</i>	<u>1,239,965</u>	<u>773,477</u>	<u>247,601</u>	<u>-</u>
<i>Total - Primary Government</i>	<u>\$ 74,313,646</u>	<u>\$ 14,132,129</u>	<u>\$ 26,080,333</u>	<u>\$ 2,859,525</u>
<b>Component Units</b>				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 5,227,214</u>	<u>\$ 1,043,617</u>	<u>\$ 4,079,560</u>	<u>\$ -</u>

**General Revenues**

Property Taxes Levied for:

General Fund

Human Services - County Board of MRDD

Human Services - Children Services Board

Human Services - Wayne County Care Center

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Net Transfers

Change in Net Assets

Net Assets Beginning of Year (Restated, See Note 3)

Net Assets End of Year



Net (Expense) Revenue and Changes in Net Assets

Primary Government

Governmental Activities	Business-Type Activities	Total	Component Unit
\$ (5,268,691)	\$ -	\$ (5,268,691)	\$ -
(3,482,532)	-	(3,482,532)	-
(7,265,494)	-	(7,265,494)	-
975,419	-	975,419	-
(301,038)	-	(301,038)	-
(14,674,987)	-	(14,674,987)	-
(88,662)	-	(88,662)	-
733,538	-	733,538	-
-	-	-	-
(385,539)	-	(385,539)	-
(759,375)	-	(759,375)	-
(505,411)	-	(505,411)	-
<u>(31,022,772)</u>	<u>-</u>	<u>(31,022,772)</u>	<u>-</u>
-	(218,887)	(218,887)	-
<u>-</u>	<u>(218,887)</u>	<u>(218,887)</u>	<u>-</u>
(31,022,772)	(218,887)	(31,241,659)	-
-	-	-	(104,037)
4,073,625	-	4,073,625	-
6,771,032	-	6,771,032	-
3,882,756	-	3,882,756	-
1,183,746	-	1,183,746	-
9,522,787	-	9,522,787	-
4,407,494	-	4,407,494	-
2,379,412	-	2,379,412	11,238
621,336	195,283	816,619	16,471
<u>32,842,188</u>	<u>195,283</u>	<u>33,037,471</u>	<u>27,709</u>
277,787	(277,787)	-	-
2,097,203	(301,391)	1,795,812	(76,328)
116,032,495	7,476,446	123,508,941	510,013
<u>\$ 118,129,698</u>	<u>\$ 7,175,055</u>	<u>\$ 125,304,753</u>	<u>\$ 433,685</u>

**Wayne County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2006*

	General	Motor Vehicle and Gas Tax	County Board of MRDD	Job and Family Services
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 6,529,768	\$ 1,679,267	\$ 8,200,141	\$ 1,755,985
Cash and Cash Equivalents:				
In Segregated Accounts	39,534	-	-	-
Receivables:				
Taxes	4,002,467	-	6,636,173	-
Accounts	75,870	11,435	-	3,459
Sales Tax	1,279,284	90,263	-	-
Accrued Interest	228,456	-	323	-
Due from Other Funds	59,053	12,079	-	2,108
Due from Other Governments	1,795,765	2,863,015	985,094	525,655
Materials and Supplies Inventory	130,181	64,427	59,597	10,778
Loans Receivable	-	-	-	-
Prepaid Items	335,805	-	61,500	-
<i>Total Assets</i>	<u>\$ 14,476,183</u>	<u>\$ 4,720,486</u>	<u>\$ 15,942,828</u>	<u>\$ 2,297,985</u>
<b>Liabilities</b>				
Accounts Payable	\$ 174,802	\$ 92,950	\$ 53,768	\$ 375,474
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	687,810	110,847	370,556	130,834
Matured Compensated Absences Payable	-	4,704	-	-
Due to Other Governments	429,170	96,457	370,074	441,855
Due to Other Funds	16,434	-	8,170	38,629
Deferred Revenue	4,982,995	2,122,576	7,055,512	-
Deposits Held and Due to Others	23,688	-	-	-
<i>Total Liabilities</i>	<u>6,314,899</u>	<u>2,427,534</u>	<u>7,858,080</u>	<u>986,792</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	481,262	256,875	172,443	268,694
Reserved for Inventory	130,181	64,427	59,597	10,778
Reserved for Prepaid Items	335,805	-	61,500	-
Reserved for Loans	-	-	-	-
Unreserved:				
Designated for Landfill Contingencies	400,000	-	-	-
Undesignated Reported in:				
General Fund	6,814,036	-	-	-
Special Revenue Funds	-	1,971,650	7,791,208	1,031,721
Debt Service Fund	-	-	-	-
Capital Projects Funds	-	-	-	-
<i>Total Fund Balances</i>	<u>8,161,284</u>	<u>2,292,952</u>	<u>8,084,748</u>	<u>1,311,193</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 14,476,183</u>	<u>\$ 4,720,486</u>	<u>\$ 15,942,828</u>	<u>\$ 2,297,985</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 2,848,462	\$ 5,101,754	\$ 8,705,901	\$ 34,821,278
-	-	20,122	59,656
1,124,585	3,842,811	-	15,606,036
28,063	-	34,885	153,712
-	-	-	1,369,547
-	-	2,414	231,193
-	61,336	6,119	140,695
181,018	294,269	655,776	7,300,592
21,598	5,840	17,908	310,329
-	-	273,910	273,910
-	32,978	7,789	438,072
<u>\$ 4,203,726</u>	<u>\$ 9,338,988</u>	<u>\$ 9,724,824</u>	<u>\$ 60,705,020</u>
\$ 39,752	\$ 221,232	\$ 515,227	\$ 1,473,205
-	-	352,864	352,864
127,297	125,808	147,539	1,700,691
-	-	9,179	13,883
100,379	107,833	154,832	1,700,600
2,049	-	95,866	161,148
1,145,851	3,919,585	40,349	19,266,868
-	-	-	23,688
<u>1,415,328</u>	<u>4,374,458</u>	<u>1,315,856</u>	<u>24,692,947</u>
74,480	292,382	2,035,958	3,582,094
21,598	5,840	17,908	310,329
-	32,978	7,789	438,072
-	-	273,910	273,910
-	-	-	400,000
-	-	-	6,814,036
2,692,320	4,633,330	3,830,907	21,951,136
-	-	788,953	788,953
-	-	1,453,543	1,453,543
<u>2,788,398</u>	<u>4,964,530</u>	<u>8,408,968</u>	<u>36,012,073</u>
<u>\$ 4,203,726</u>	<u>\$ 9,338,988</u>	<u>\$ 9,724,824</u>	<u>\$ 60,705,020</u>

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**Wayne County, Ohio**

*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2006*

**Total Governmental Fund Balances** \$ 36,012,073

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 89,740,549

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:

Property taxes	\$ 371,922	
Due from other governments	3,592,489	
Grants	454,862	
Total	<u>4,419,273</u>	4,419,273

Bond issuance costs reported as an expenditure in the funds are allocated as an expense over the life of the debt on an accrual basis. 83,334

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net assets. 1,695,976

Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds:

General obligation bonds	\$ (10,653,500)	
OPWC Loan	(100,000)	
Accrued interest payable	(34,506)	
Compensated absences	<u>(3,033,501)</u>	
Total		<u>(13,821,507)</u>

**Net Assets of Governmental Activities** \$ 118,129,698

**Wayne County, Ohio**

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

*Governmental Funds*

*For the Year Ended December 31, 2006*

	General	Motor Vehicle and Gas Tax	County Board of MRDD	Job and Family Services
<b>Revenues</b>				
Property and Other Local Taxes	\$ 4,111,149	\$ -	\$ 6,846,706	\$ -
Permissive Sales Taxes	8,334,294	1,188,492	-	-
Charges for Services	4,596,549	19,131	46,353	-
Licenses and Permits	343,503	-	-	-
Fines and Forfeitures	430,038	91,614	-	-
Intergovernmental	3,303,237	5,563,520	4,997,797	9,163,106
Special Assessments	-	-	-	-
Interest	2,379,412	-	3,337	-
Rent	134,773	-	-	-
Contributions and Donations	-	27,713	-	-
Other	1,003,696	53,598	61,019	607,467
<i>Total Revenues</i>	<u>24,636,651</u>	<u>6,944,068</u>	<u>11,955,212</u>	<u>9,770,573</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	7,929,360	-	-	-
Judicial	4,316,229	-	-	-
Public Safety	8,684,066	-	-	-
Public Works	163,286	5,959,029	-	-
Health	257,211	-	71,764	-
Human Services	799,449	-	12,389,790	10,393,093
Conservation and Recreation	88,662	-	-	-
Economic Development and Assistance	-	-	-	-
Other	854,376	-	-	-
Capital Outlay	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>23,092,639</u>	<u>5,959,029</u>	<u>12,461,554</u>	<u>10,393,093</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>1,544,012</u>	<u>985,039</u>	<u>(506,342)</u>	<u>(622,520)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds on Sale of Assets	566	-	-	-
Proceeds of OPWC Loans	-	-	-	-
Transfers In	300,000	-	-	438,829
Transfers Out	(1,587,520)	(285,984)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,286,954)</u>	<u>(285,984)</u>	<u>-</u>	<u>438,829</u>
<i>Net Change in Fund Balance</i>	257,058	699,055	(506,342)	(183,691)
<i>Fund Balance Beginning of Year (Restated, See Note 3)</i>	7,909,462	1,586,892	8,587,662	1,500,891
<i>Increase (Decrease) In Reserve for Inventory</i>	(5,236)	7,005	3,428	(6,007)
<i>Fund Balance End of Year</i>	<u>\$ 8,161,284</u>	<u>\$ 2,292,952</u>	<u>\$ 8,084,748</u>	<u>\$ 1,311,193</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Childrens Service Board	Other Governmental Funds	Total Governmental Funds
\$ 1,156,887	\$ 3,926,322	\$ -	\$ 16,041,064
-	-	-	9,522,786
2,315,778	1,096,469	2,473,266	10,547,546
-	-	290	343,793
-	-	278,812	800,464
250,819	2,634,948	6,495,729	32,409,156
-	-	2,494	2,494
-	323	36,119	2,419,191
-	-	591,906	726,679
-	-	750,000	777,713
43,825	56,876	164,862	1,991,343
<u>3,767,309</u>	<u>7,714,938</u>	<u>10,793,478</u>	<u>75,582,229</u>
-	-	1,905,034	9,834,394
-	-	317,286	4,633,515
-	-	1,499,262	10,183,328
-	-	466,909	6,589,224
-	-	216,519	545,494
3,622,553	6,392,971	1,795,829	35,393,685
-	-	-	88,662
-	-	600,317	600,317
-	-	800	855,176
-	-	4,600,920	4,600,920
-	-	385,539	385,539
-	-	573,500	573,500
-	-	507,429	507,429
<u>3,622,553</u>	<u>6,392,971</u>	<u>12,869,344</u>	<u>74,791,183</u>
<u>144,756</u>	<u>1,321,967</u>	<u>(2,075,866)</u>	<u>791,046</u>
-	-	-	566
-	-	100,000	100,000
-	-	1,773,058	2,511,887
-	-	(360,596)	(2,234,100)
<u>-</u>	<u>-</u>	<u>1,512,462</u>	<u>378,353</u>
144,756	1,321,967	(563,404)	1,169,399
2,644,282	3,643,149	8,973,857	34,846,195
(640)	(586)	(1,485)	(3,521)
<u>\$ 2,788,398</u>	<u>\$ 4,964,530</u>	<u>\$ 8,408,968</u>	<u>\$ 36,012,073</u>

**Wayne County, Ohio**

*Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balance of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2006*

**Net Change in Fund Balances - Total Governmental Funds** \$ 1,169,399

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

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

Capital Asset Additions	\$ 6,158,021	
Current Year Depreciation	(4,707,468)	
Total		1,450,553

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

(15,126)

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

Property Taxes	\$ (129,905)	
Due From Other Governments	172,885	
Grants	(813,933)	
Total		(770,953)

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

(3,521)

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

(5,388)

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

Decrease in general obligation bonds payable	\$ 573,500	
Increase in compensated absences	(224,696)	
Increase in OPWC loans	(100,000)	
Decrease in accrued interest payable	7,406	
Total		256,210

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

16,029

**Change in Net Assets of Governmental Activities**

\$ 2,097,203



**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, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,530,220	\$ 3,530,220	\$ 4,006,517	\$ 476,297
Permissive Sales Taxes	7,770,000	7,770,000	8,332,085	562,085
Charges for Services	4,204,017	4,467,690	4,829,478	361,788
Licenses and Permits	315,500	315,500	339,167	23,667
Fines and Forfeitures	255,500	334,000	448,086	114,086
Intergovernmental	3,055,080	3,055,080	3,330,374	275,294
Interest	800,000	800,000	2,433,118	1,633,118
Rent	130,000	130,000	142,429	12,429
Other	672,000	672,000	1,113,538	441,538
<i>Total Revenues</i>	<u>20,732,317</u>	<u>21,074,490</u>	<u>24,974,792</u>	<u>3,900,302</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,830,549	8,709,606	8,470,726	238,880
Judicial	4,295,874	4,517,887	4,418,706	99,181
Public Safety	8,678,811	9,060,729	8,758,926	301,803
Public Works	164,009	163,255	160,916	2,339
Health	269,692	265,469	264,490	979
Human Services	972,996	972,996	844,824	128,172
Conservation and Recreation	168,129	123,129	113,140	9,989
Other	1,489,145	1,458,290	929,734	528,556
<i>Total Expenditures</i>	<u>24,869,205</u>	<u>25,271,361</u>	<u>23,961,462</u>	<u>1,309,899</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(4,136,888)</u>	<u>(4,196,871)</u>	<u>1,013,330</u>	<u>5,210,201</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Assets	500	500	566	66
Advances In	10,000	10,000	-	(10,000)
Transfers In	-	-	300,000	300,000
Transfers Out	(1,850,152)	(1,790,174)	(1,587,520)	202,654
<i>Total Other Financing Sources (Uses)</i>	<u>(1,839,652)</u>	<u>(1,779,674)</u>	<u>(1,286,954)</u>	<u>492,720</u>
<i>Net Change in Fund Balance</i>	(5,976,540)	(5,976,545)	(273,624)	5,702,921
<i>Fund Balance Beginning of Year</i>	4,093,286	4,093,286	4,093,286	-
<i>Prior Year Encumbrances Appropriated</i>	1,958,247	1,958,247	1,958,247	-
<i>Fund Balance End of Year</i>	<u>\$ 74,993</u>	<u>\$ 74,988</u>	<u>\$ 5,777,909</u>	<u>\$ 5,702,921</u>

**Wayne County, Ohio**

*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gas Tax  
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,193,084	\$ (6,916)
Charges for Services	10,200	10,200	16,734	6,534
Fines and Forfeitures	154,500	136,962	84,992	(51,970)
Intergovernmental	5,900,000	5,606,047	5,839,852	233,805
Contributions and Donations	-	-	27,713	27,713
Other	46,700	46,700	37,198	(9,502)
<i>Total Revenues</i>	<u>7,311,400</u>	<u>6,999,909</u>	<u>7,199,573</u>	<u>199,664</u>
<b>Expenditures</b>				
Current:				
Public Works	<u>8,027,328</u>	<u>7,715,837</u>	<u>6,587,545</u>	<u>1,128,292</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(715,928)</u>	<u>(715,928)</u>	<u>612,028</u>	<u>1,327,956</u>
<b>Other Financing Uses</b>				
Transfers Out	<u>(286,000)</u>	<u>(286,000)</u>	<u>(285,984)</u>	<u>16</u>
<i>Net Change in Fund Balance</i>	<u>(1,001,928)</u>	<u>(1,001,928)</u>	<u>326,044</u>	<u>1,327,972</u>
<i>Fund Balance Beginning of Year</i>	290,744	290,744	290,744	-
Prior Year Encumbrances Appropriated	711,184	711,184	711,184	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,327,972</u>	<u>\$ 1,327,972</u>

**Wayne County, Ohio***Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**County Board of MRDD**For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 6,237,397	\$ 6,237,397	\$ 6,688,576	\$ 451,179
Charges for Services	86,000	86,000	91,349	5,349
Intergovernmental	3,871,293	3,780,859	4,920,576	1,139,717
Interest	700	700	3,213	2,513
Other	26,300	26,300	58,970	32,670
<i>Total Revenues</i>	<u>10,221,690</u>	<u>10,131,256</u>	<u>11,762,684</u>	<u>1,631,428</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>15,937,777</u>	<u>15,874,094</u>	<u>12,619,140</u>	<u>3,254,954</u>
<i>Deficiency of Revenues Under Expenditures</i>	<u>(5,716,087)</u>	<u>(5,742,838)</u>	<u>(856,456)</u>	<u>4,886,382</u>
<b>Other Financing Uses</b>				
Transfers Out	<u>(1,981,389)</u>	<u>(1,954,639)</u>	<u>-</u>	<u>1,954,639</u>
<i>Net Change in Fund Balance</i>	(7,697,476)	(7,697,477)	(856,456)	6,841,021
<i>Fund Balance Beginning of Year</i>	8,179,971	8,179,971	8,179,971	-
Prior Year Encumbrances Appropriated	257,506	257,506	257,506	-
<i>Fund Balance End of Year</i>	<u>\$ 740,001</u>	<u>\$ 740,000</u>	<u>\$ 7,581,021</u>	<u>\$ 6,841,021</u>

**Wayne County, Ohio**

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Job and Family Services  
 For the Year Ended December 31, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 7,850,000	\$ 8,078,627	\$ 9,335,794	\$ 1,257,167
Other	910,000	910,000	590,999	(319,001)
<i>Total Revenues</i>	<u>8,760,000</u>	<u>8,988,627</u>	<u>9,926,793</u>	<u>938,166</u>
<b>Expenditures</b>				
Current:				
Human Services	10,146,618	10,964,212	10,826,877	137,335
<i>Deficiency of Revenues Under Expenditures</i>	<u>(1,386,618)</u>	<u>(1,975,585)</u>	<u>(900,084)</u>	<u>1,075,501</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	481,760	481,760	438,829	(42,931)
Transfers Out	(102,624)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>379,136</u>	<u>481,760</u>	<u>438,829</u>	<u>(42,931)</u>
<i>Net Change in Fund Balance</i>	(1,007,482)	(1,493,825)	(461,255)	1,032,570
<i>Fund Balance Beginning of Year</i>	594,619	594,619	594,619	-
Prior Year Encumbrances Appropriated	999,207	999,207	999,207	-
<i>Fund Balance End of Year</i>	<u>\$ 586,344</u>	<u>\$ 100,001</u>	<u>\$ 1,132,571</u>	<u>\$ 1,032,570</u>

**Wayne County, Ohio**

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Wayne County Care Center  
 For the Year Ended December 31, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,056,335	\$ 1,056,335	\$ 1,130,194	\$ 73,859
Charges for Services	2,489,000	2,416,644	2,449,716	33,072
Intergovernmental	119,565	119,565	119,565	-
Other	10,000	10,000	43,825	33,825
<i>Total Revenues</i>	<u>3,674,900</u>	<u>3,602,544</u>	<u>3,743,300</u>	<u>140,756</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>4,152,032</u>	<u>4,198,032</u>	<u>3,724,462</u>	<u>473,570</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(477,132)</u>	<u>(595,488)</u>	<u>18,838</u>	<u>614,326</u>
<b>Other Financing Uses</b>				
Transfers Out	<u>(293,472)</u>	<u>(247,472)</u>	<u>-</u>	<u>247,472</u>
<i>Net Change in Fund Balance</i>	<u>(770,604)</u>	<u>(842,960)</u>	<u>18,838</u>	<u>861,798</u>
<i>Fund Balance Beginning of Year</i>	2,530,128	2,530,128	2,530,128	-
Prior Year Encumbrances Appropriated	140,475	140,475	140,475	-
<i>Fund Balance End of Year</i>	<u>\$ 1,899,999</u>	<u>\$ 1,827,643</u>	<u>\$ 2,689,441</u>	<u>\$ 861,798</u>

**Wayne County, Ohio**

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Children Services Board  
 For the Year Ended December 31, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,609,482	\$ 3,609,482	\$ 3,835,742	\$ 226,260
Charges for Services	695,070	695,000	1,140,907	445,907
Intergovernmental	3,150,358	2,496,994	2,539,470	42,476
Interest	-	-	323	323
Other	10,000	10,000	57,013	47,013
<i>Total Revenues</i>	<u>7,464,910</u>	<u>6,811,476</u>	<u>7,573,455</u>	<u>761,979</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>7,281,600</u>	<u>7,205,224</u>	<u>7,068,503</u>	<u>136,721</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>183,310</u>	<u>(393,748)</u>	<u>504,952</u>	<u>898,700</u>
<b>Other Financing Uses</b>				
Transfers Out	<u>(370,678)</u>	<u>(370,678)</u>	<u>-</u>	<u>370,678</u>
<i>Net Change in Fund Balance</i>	<u>(187,368)</u>	<u>(764,426)</u>	<u>504,952</u>	<u>1,269,378</u>
<i>Fund Balance Beginning of Year</i>	3,295,423	3,295,423	3,295,423	-
Prior Year Encumbrances Appropriated	452,166	452,166	452,166	-
<i>Fund Balance End of Year</i>	<u>\$ 3,560,221</u>	<u>\$ 2,983,163</u>	<u>\$ 4,252,541</u>	<u>\$ 1,269,378</u>

**Wayne County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2006*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity- Health Care Internal Service Fund
<b>Assets</b>		
<i>Current Assets</i>		
Equity in Pooled Cash and Cash Equivalents	\$ 1,220,552	\$ 2,750,935
Receivables:		
Accounts	96,417	-
Due from Other Funds	4,609	-
Due from Other Governments	-	57,537
<i>Total Current Assets</i>	<u>1,321,578</u>	<u>2,808,472</u>
<i>Noncurrent Assets</i>		
Nondepreciable Capital Assets	641,334	-
Depreciable Capital Assets (Net)	8,046,194	-
<i>Total Noncurrent Assets</i>	<u>8,687,528</u>	<u>-</u>
<i>Total Assets</i>	<u><u>10,009,106</u></u>	<u><u>2,808,472</u></u>
<b>Liabilities</b>		
<i>Current Liabilities</i>		
Accounts Payable	17,411	7,241
Contracts Payable	29,377	-
Accrued Wages and Benefits	11,021	6,950
Accrued Interest Payable	31,111	-
Due to Other Funds	448	-
Due to Other Governments	5,282	2,984
Unearned Revenue	-	424,575
Claims Payable	-	670,746
Improvement Bonds Payable	19,700	-
Compensated Absences Payable	7,099	-
Revenue Bonds Payable	9,000	-
<i>Total Current Liabilities</i>	<u>130,449</u>	<u>1,112,496</u>
<i>Long-Term Liabilities</i>		
Compensated Absences Payable - net of current portion	19,502	-
Improvement Bonds Payable - net of current portion	1,816,100	-
Revenue Bonds Payable - net of current portion	868,000	-
<i>Total Long-Term Liabilities</i>	<u>2,703,602</u>	<u>-</u>
<i>Total Liabilities</i>	<u><u>2,834,051</u></u>	<u><u>1,112,496</u></u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	5,974,728	-
Unrestricted	1,200,327	1,695,976
<i>Total Net Assets</i>	<u><u>\$ 7,175,055</u></u>	<u><u>\$ 1,695,976</u></u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenses, and Changes in Fund Net Assets**Proprietary Funds**For the Year Ended December 31, 2006*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity - Health Care Internal Service Fund
<b>Operating Revenues</b>		
Charges for Services	\$ 773,477	\$ 8,225,876
Other	195,283	-
<i>Total Operating Revenues</i>	<u>968,760</u>	<u>8,225,876</u>
<b>Operating Expenses</b>		
Personal Services	216,971	141,250
Contractual Services	436,853	852,944
Materials and Supplies	17,268	-
Claims	-	7,176,443
Depreciation	247,701	-
Other	200,796	39,210
<i>Total Operating Expenses</i>	<u>1,119,589</u>	<u>8,209,847</u>
<i>Operating Income (Loss)</i>	(150,829)	16,029
<b>Nonoperating Revenues (Expenses)</b>		
Intergovernmental	247,601	-
Interest and Fiscal Charges	(120,376)	-
<i>Total Nonoperating Revenues (Expenses)</i>	<u>127,225</u>	<u>-</u>
<i>Income (Loss) Before Transfers</i>	<u>(23,604)</u>	<u>16,029</u>
Transfers Out	(277,787)	-
<i>Change in Net Assets</i>	(301,391)	16,029
<i>Net Assets Beginning of Year (Restated, See Note 3)</i>	7,476,446	1,679,947
<i>Net Assets End of Year</i>	<u>\$ 7,175,055</u>	<u>\$ 1,695,976</u>

See accompanying notes to the basic financial statements.



**Wayne County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2006*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity - Health Care Internal Service Fund
<b>Cash Flows From Operating Activities</b>		
Cash received from sales/service charges	\$ 726,341	\$ 8,083,494
Cash received from other operating revenue	195,659	-
Cash payments for personal services	(216,272)	(137,785)
Cash payments for contractual services	(395,550)	(859,779)
Cash payments for materials and supplies	(61,956)	-
Cash payments for claims	-	(7,010,956)
Cash payments for other expenses	(200,796)	(32,800)
<i>Net Cash Provided By Operating Activities</i>	<u>47,426</u>	<u>42,174</u>
<b>Cash Flows From Noncapital Financing Activities</b>		
Cash received from grants	247,601	-
Cash payments for transfers out	(277,787)	-
<i>Net Cash Used For Noncapital Activities</i>	<u>(30,186)</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities</b>		
Acquisition of capital assets	(188,805)	-
Cash payments for debt retirement	(33,200)	-
Interest Paid on Debt	(109,602)	-
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(331,607)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(314,367)	42,174
<i>Cash and Cash Equivalents at Beginning of Year</i>	1,534,919	2,708,761
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$ 1,220,552</u>	<u>\$ 2,750,935</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities</b>		
Operating Income (Loss)	\$ (150,829)	\$ 16,029
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided		
By Operating Activities:		
Depreciation	247,701	-
(Increase) Decrease in Assets		
Accounts Receivable	(46,946)	-
Due From Other Funds	186	-
Due From Other Governments	-	(57,537)
Increase (Decrease) in Liabilities		
Accounts Payable	(27,505)	(425)
Accrued Wages and Benefits	(1,429)	2,436
Compensated Absences Payable	2,230	-
Due To Other Funds	448	-
Contracts Payable	29,377	-
Due to Other Governments	(5,807)	1,029
Claims Payable	-	165,487
Unearned Revenue	-	(84,845)
<i>Net Cash Provided By Operating Activities</i>	<u>\$ 47,426</u>	<u>\$ 42,174</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2006*

	<u>Private Purpose Trusts</u>	<u>Agency</u>
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$ 180,190	\$ 9,453,262
Cash and Cash Equivalents in Segregated Accounts	24,739	554,127
Receivables:		
Taxes	-	107,127,283
Accounts	-	1,012
Sales Taxes	-	37,368
Accrued Interest	769	779
Due From Other Funds	-	63,384
Due From Other Governments	-	5,138,879
<i>Total Assets</i>	<u>205,698</u>	<u>\$ 122,376,094</u>
<b>Liabilities</b>		
Accounts Payable	\$ 1,988	\$ 25,692
Accrued Wages	-	20,964
Due to Other Funds	-	47,092
Due to Other Governments	-	121,892,681
Undistributed Monies	-	389,665
<i>Total Liabilities</i>	<u>1,988</u>	<u>\$ 122,376,094</u>
<b>Net Assets</b>		
Held In Trust For Other Purposes	<u>\$ 203,710</u>	

**Wayne County, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2006*

	<u>Private Purpose Trusts</u>
<b>Additions</b>	
Interest	\$ 8,731
Gifts and Contributions	54,157
<i>Total Additions</i>	<u>62,888</u>
<b>Deductions</b>	
Benefits	<u>63,856</u>
<i>Change in Net Assets</i>	(968)
<i>Net Assets Beginning of Year</i>	<u>204,678</u>
<i>Net Assets End of Year</i>	<u><u>\$ 203,710</u></u>

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

**NOTE 1 - DESCRIPTION OF THE COUNTY**

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

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

The basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board ("FASB") Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to follow FASB guidance for business-type activities and enterprise funds issued after November 30, 1989.

For the year ended December 31, 2006, the County has implemented GASB Statement No. 44, *"Economic Condition Reporting: The Statistical Section,"* Statement No. 46 *"Net Assets Restricted by Enabling Legislation"*, and Statement No. 47 *"Accounting for Termination Benefits."*

Statement No. 44 is designed to improve the understandability and usefulness of the information that state and local governments present as supplementary information in the statistical section.

Statement No. 46 establishes that any amount of the primary government's net assets at the end of the reporting period restricted by enabling legislation should be disclosed in the notes to the financial statements.

Statement No. 47 provides guidance to governmental employers for measuring, recognizing, and reporting liabilities and expenses/expenditures related to *all* termination benefits without limitation as to the period of time during which the benefits are offered.

There was no effect on fund or net asset balances as a result of the implementation of these new Standards. Following are the most significant of the County's accounting policies.

**A. Reporting Entity**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

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

The component unit column on the financial statements identifies the financial data of the County's material discretely presented component unit, Nick Amster Sheltered Workshop, Inc. It is reported separately to emphasize that it is legally separate from the County. It has been determined that the Wayne County Airport Authority is too insignificant to report within the basic financial statements of the County.

***DISCRETELY PRESENTED COMPONENT UNIT***

*Nick Amster Sheltered Workshop, Inc. ("Workshop")* - The Workshop is a legally separate, nonprofit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Wayne County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of MRDD provides the Workshop staff, salaries, transportation, equipment (except what is used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to mentally retarded or developmentally disabled adults of the County, the Workshop is reflected as a component unit of the County. The Workshop's financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *"Financial Statements for Not-for-Profit Organizations."* The most recent separately issued accrual basis financial statements (for the years ended June 30, 2005 and 2006) can be obtained from the Nick Amster Sheltered Workshop, Inc., Wooster, Ohio 44691.

***JOINT VENTURES WITHOUT EQUITY INTEREST***

*Wayne County Emergency Management Agency ("Agency")* - The County participates in the Agency, which is a statutorily created political subdivision of the State of Ohio. The Agency is a joint venture among the County, three cities, twelve villages, and sixteen townships, all located wholly within the County. Of the nine-member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2006, the County contributed \$157,097 to the Agency. Complete financial statements can be obtained from the Wayne County Emergency Management Agency, Wooster, Ohio 44691.

*Multi-County Juvenile Attention Center ("Center")* - The Center is jointly operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County's continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2006, the County contributed \$1,053,093 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

*Stark, Tuscarawas, and Wayne Joint Solid Waste Management District ("District")* - The County participates in the District which is a statutorily created political subdivision of the State of Ohio. The District is a joint venture among Stark, Tuscarawas, and Wayne counties. The nine-member board consists of the three County Commissioners from each county. The degree of control exercised by any participating government is limited to its representation on the board. The District is responsible for the development of long-range plans for the disposal of solid waste. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2006, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

*Multi-County Community Mental Health District ("District")* - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, eight appointees of the Wayne County Commissioners, and two appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2006 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

**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 2006 the County did not contribute to the S.R.C.C.C.

*Medway Drug Enforcement Agency ("Agency")* - The Agency is an undercover investigative law enforcement agency, the objective of which, is to remove illegal drugs from the community. The Agency is controlled by and is responsible to the Medway 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 of the City of Brunswick, and a representative of each township and village within the County. The Governing Assembly consists of the County Prosecutor and the County Sheriff, the police chief of the City of Brunswick, 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 2006 the County did not contribute to the Agency.

**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 County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Library. The Library did not receive funding from the County in 2006.

*Wayne County Park District ("District")* - The District Commissioners are appointed by the Probate Judge of the County. The District, established to create recreational areas for the residents of the county, hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own budgeting, taxing, and debt issuing authority. The District did not receive any funding from the County in 2006. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

*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 2006.

***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 and 39, therefore, the operations of the following other governments have been excluded from the County's basic financial statements, but the funds held on behalf of these other governments in the County Treasury are included in the agency funds.

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

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

**B. Basis of Presentation**

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



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

**Government-wide Financial Statements** - The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The activity of the internal service fund is eliminated to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County’s governmental activities and for the single business-type activity 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. Included in the statement of activities is a function titled “other”. These costs primarily consist of contributions to other agencies within the county for programs not provided by the County to the citizenry. The most significant of these contributions during the year was for agricultural purposes.

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

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

### **C. Fund Accounting**

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

*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 Mental Retardation and Developmentally Disabled (MRDD)* - This fund accounts for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources include a countywide property tax levy and federal and state grants.

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

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

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

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

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

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

**D. Measurement Focus**

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

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

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

**E. Basis of Accounting**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2006, but which were levied to finance 2007 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

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

Unearned revenue reported on the statement of fund net assets represents early payments received for self insurance funding related to 2007.

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

**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 2006. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

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

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

**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 cash equivalents” on the basic financial statements.

During the year 2006, investments were limited to federal agency securities, a repurchase agreement, certificates of deposit, and investments in the State Asset Treasury Reserve of Ohio (STAROhio).

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

The County has invested funds in STAROhio during the year 2006. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities and Exchange Commission (SEC) as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2006.

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 2006 amounted to \$2,379,412, which includes \$2,010,200 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 cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury.

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

An analysis of the Treasurer's investment account at year-end is provided in Note 4.

**H. Inventories of Materials and Supplies**

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

**I. Capital Assets**

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars, except for culverts which all costs are capitalized. The County's infrastructure consists of roads, bridges, culverts, and a water tower used to service the County Care Center. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. It is the policy of the County to not capitalize interest costs incurred as part of construction of governmental activities capital assets.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

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

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

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt obligations of proprietary funds. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line method over the estimated useful life of the asset. There were no proprietary fund construction projects during 2006.

**J. Compensated Absences**

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

In accordance with the provisions of GASB Statement No. 16, "*Accounting for Compensated Absences*", a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2006 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, 2006, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

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 on an hours worked basis. 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.

**K. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2006, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

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

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

**M. Bond Issuance Costs**

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

**N. Interfund Transactions**

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



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

**O. Fund Balance Reserves and Designations**

Reserved or designated fund balances indicate that a portion of the fund balance is not available for current appropriation or use. The unreserved or undesignated portions of the fund balance reflected in the governmental funds are available for use within the specific purposes of the funds. The County reports amounts representing encumbrances outstanding, materials and supplies inventories, prepayments, and loans receivable as reservations of the fund balance in the governmental funds. The County reports amounts set-aside by the County Commissioners for possible contingencies related to the sale of the landfill and future closure and post-closure care costs as a designation of the fund balance in the governmental funds. See Note 19 for details.

**P. Operating Revenues and Expenses**

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

**Q. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Restricted net assets, including "restricted for other purposes" reported on the statement of net assets represent amounts which limitations are imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes primarily include amounts to provide public safety and general governmental services. The County did not report any significant net asset balances restricted by enabling legislation for year ending December 31, 2006.

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

**R. Estimates**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

**NOTE 3 - RESTATEMENT OF FUND BALANCE/NET ASSETS**

During the year, additional information was gathered, and further assessment and consideration was given, on how the Wayne County Airport Authority (“Airport Authority”) was reported in the prior year’s financial statements. In prior years, the Airport Authority was reported as a blended component unit under GASB Nos. 14 and 39. It has been determined this reporting has been done in error and proper reporting would be to report the Airport Authority as a discretely presented component unit. Although the Airport Authority qualifies as a discretely presented component unit under GASB Nos. 14 and 39, this reporting is deemed immaterial to the government-wide financial statements, thus excluded from the reporting entity.

Prior year reporting of the Airport Authority included reporting in a nonmajor special revenue fund and a nonmajor capital project fund. The County maintains an airport capital project fund to account for the portion of airport assets owned by the County. The following table summarizes the effect of the restatements made to the beginning fund balances/net assets:

	<i>Other Governmental Funds</i>	<i>Governmental Activities</i>
<i>Fund Balance/Net Assets December 31, 2005</i>	\$ 9,394,283	\$ 116,452,921
<i>Elimination of blended component unit</i>	<u>(420,426)</u>	<u>(420,426)</u>
<i>Fund Balance/Net Assets January 1, 2006</i>	<u>\$ 8,973,857</u>	<u>\$ 116,032,495</u>

In the prior year, a receivable was reported in error within the sanitary sewer district enterprise fund. It was determined the grant associated with the reported receivable was related to a reimbursable-type grant. The costs associated with this grant were not incurred during 2005, thus a receivable should not have been reported. The following table summarizes the effect of the restatement made to the beginning net asset balances:

	<i>Sanitary Sewer District Fund</i>	<i>Business-Type Activities</i>
<i>Net Assets December 31, 2005</i>	\$ 7,838,570	\$ 7,838,570
<i>Reduction in due from other governments</i>	<u>(362,124)</u>	<u>(362,124)</u>
<i>Net Assets January 1, 2006</i>	<u>\$ 7,476,446</u>	<u>\$ 7,476,446</u>

**NOTE 4 - DEPOSITS AND INVESTMENTS**

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

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

Inactive deposits are public deposits that the Commissioners have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but no limited to, passbook accounts.

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank, Federal Home Loan Mortgage (FHLM) Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and any other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAROhio);
7. Certain bankers acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the purchase date in any amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

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

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

According to State law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2006, the County and public depositories complied with the provisions of these statutes.

**A. Deposits with Financial Institutions**

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

At year-end, the carrying amount of the County's deposits was \$29,246,568. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures," as of December 31, 2006, \$29,896,221 the County's bank balance of \$30,847,422 was exposed to custodial risk as discussed above, while \$951,201 was covered by Federal Deposit Insurance Corporation.

**B. Investments**

As of December 31, 2006, the County had the following investments and maturity:

Rating by Moody	Entity	Fair Value	Investment Maturities in years (<1)	Investment Maturities in years (1-3)	Investment Maturities in years (3-5)	Percentage of Total
AAAm**	STAROhio	\$ 1,866,261	\$ 1,866,261	\$ -	\$ -	9.42%
Aaa	FHLMC Deposits	1,995,660	-	1,995,660	-	10.07%
Aaa	FHLB Deposits	8,967,810	2,000,000	4,967,810	2,000,000	45.25%
Aaa	FNMA Deposits	2,989,060	-	989,060	2,000,000	15.08%
Aaa	FFCB Deposits	3,999,380	-	-	3,999,380	20.18%
		<u>\$ 19,818,171</u>	<u>\$ 3,866,261</u>	<u>\$ 7,952,530</u>	<u>\$ 7,999,380</u>	<u>100.00%</u>

\*\*Rated by Standard and Poor's

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**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.

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

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

**NOTE 5 - INTERFUND TRANSACTIONS**

**A. Interfund transfers**

Interfund transfers for the year ended December 31, 2006, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

<u>Transfers In</u>	<u>Transfers Out</u>				<u>Total</u>
	<u>General Fund</u>	<u>Motor vehicle and gas tax tax</u>	<u>Sanitary Sewer</u>	<u>Other governmental funds</u>	
<i>General fund</i>	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
<i>Job and family services</i>	438,829	-	-	-	438,829
<i>Other governmental funds</i>	<u>1,148,691</u>	<u>285,984</u>	<u>277,787</u>	<u>60,596</u>	<u>1,773,058</u>
	<u>\$ 1,587,520</u>	<u>\$ 285,984</u>	<u>\$ 277,787</u>	<u>\$ 360,596</u>	<u>\$ 2,511,887</u>

<u>Transfers In</u>	<u>Transfers Out Business-Type Activities</u>
<i>Governmental Activities</i>	\$ 277,787

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 and gas tax fund were transferred to the debt service fund to pay principal and interest payments on the 2002 Engineer Facility Improvement Bonds. The transfer from the sanitary sewer fund to the county permanent improvement fund was to return the unused local portion of construction costs of the Kidron Sewer System project. All transfers reported between the other governmental funds were for various court ordered reasons.

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**B. Interfund balances**

Due from/to other funds consisted of the following at December 31, 2006, as reported on the fund financial statements:

<u>Due From Other Funds</u>	<u>Due to Other Funds</u>							<u>Totals</u>
	<u>General fund</u>	<u>Job and family services</u>	<u>Wayne county care center</u>	<u>County Board of MRDD</u>	<u>Other governmental funds</u>	<u>Sanitary sewer</u>	<u>Agency funds</u>	
General fund	\$ -	\$ 10,909	\$ 149	\$ -	\$ 44,355	\$ 448	\$ 3,192	\$ 59,053
Job and family services	2,108	-	-	-	-	-	-	2,108
Children services board	8,027	356	-	3,893	5,703	-	43,357	61,336
Motor vehicle and gas tax	-	-	-	-	12,079	-	-	12,079
Other governmental funds	-	-	-	-	6,119	-	-	6,119
Sanitary sewer enterprise fund	-	-	1,900	-	2,709	-	-	4,609
Agency funds	6,299	27,364	-	4,277	24,901	-	543	63,384
	<u>\$ 16,434</u>	<u>\$ 38,629</u>	<u>\$ 2,049</u>	<u>\$ 8,170</u>	<u>\$ 95,866</u>	<u>\$ 448</u>	<u>\$ 47,092</u>	<u>\$ 208,688</u>

Due from/to other funds consisted of the following at December 31, 2006, as reported on the government-wide financial statements:

	<u>Internal Balances</u>
Governmental Activities: Due to Business-Type Activities	\$ 4,609
Business-Type Activities: Due to Governmental Activities	(448)
Net Internal Balances	<u>\$ 4,161</u>
	<u>Internal Balances</u>
Primary Government: Due from Agency Funds	\$ 46,549
Primary Government: Due to Agency Funds	62,841

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

**NOTE 6 - PROPERTY TAXES**

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

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Tangible personal property taxes attach as a lien and are levied on January 1 of the current year. Tangible personal property assessments are 25% of true value for capital assets and 23% of true value for inventory. The assessed value upon which the 2006 taxes were collected was \$2,203,379,170. The full tax rate for all County operations applied to real property for year ended December 31, 2006, was \$9.65 per \$1,000 of assessed valuation.

The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows

<u>Real Property</u>	
Agricultural	\$ 165,586,900
Residential	1,367,717,620
Commercial/Industrial/Mineral	364,785,210
Tangible Personal Property	237,708,940
 <u>Public Utility</u>	
Real	602,100
Personal	66,978,400
Total Assessed Value	\$ 2,203,379,170

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Taxes receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of December 31 and real and public utility taxes which were measurable as of the year end. Since the current levy is not intended to finance 2006 operations, the receivable is offset by a credit to "deferred revenue". The delinquent real, public utility and tangible personal property taxes that will become available to the County within the first sixty days of 2007 are shown as 2006 revenue; the remainder is shown as "deferred revenue". The eventual collection of significantly all real and public utility property taxes (both current and delinquent) is reasonably assured due to the County's ability to force foreclosure of the properties on which the taxes are levied.

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**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2006 consisted of taxes, accounts, intergovernmental grants and entitlements (“Due from other governments”), accrued interest and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the balance sheet follows:

<b>Governmental Activities:</b>	
<i>Local government</i>	\$ 1,149,245
<i>Local government revenue assistance</i>	224,011
<i>Homestead and rollback</i>	691,395
<i>Gasoline and excise tax</i>	1,004,668
<i>Motor vehicle and gas tax</i>	1,856,442
<u><i>Other grants, subsidies and reimbursements:</i></u>	
<i>General fund</i>	234,793
<i>Motor vehicle and gas tax</i>	1,906
<i>County board of MRDD</i>	702,034
<i>Job and family services</i>	525,655
<i>Wayne county care center</i>	131,878
<i>Children services board</i>	122,789
<i>Certificate of title administration</i>	24,693
<i>Bureau of support</i>	53,998
<i>CDBG</i>	224,811
<i>CHIP program</i>	96,979
<i>VOCA grant</i>	1,576
<i>Narcotics task force</i>	13,307
<i>Juvenile accountability incentive block grant</i>	6,119
<i>Airport improvement</i>	234,293
<i>Total</i>	<u>\$ 7,300,592</u>

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



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**NOTE 8 - OPERATING LEASES - LESSOR DISCLOSURE**

The County leases land and building space under leases that are considered cancelable by either party. A summary of the cost and carrying value of each asset, and the amount of lease payments that came due during the period, including outstanding amounts 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>	<u>2006 Lease Payments Due</u>	<u>Payments Outstanding</u>
Care Center Land*	\$ 368	\$ -	\$ 368	\$ 14,400	\$ -
Care Center Land	222,419	-	222,419	39,313	-
Administration building	284,772	119,345	165,427	46,902	-
McClure building	65,010	13,807	51,203	15,585	-
County courthouse	536,114	165,282	370,832	19,300	-
Corning building	209,693	51,626	158,067	19,926	-
<b>Total</b>	<b><u>\$ 1,318,376</u></b>	<b><u>\$ 350,060</u></b>	<b><u>\$ 968,316</u></b>	<b><u>\$ 155,426</u></b>	<b><u>\$ -</u></b>

\* Represents a portion of land leased for a mobile cell phone tower.

**NOTE 9 - CAPITAL ASSETS**

Capital assets for governmental activities for the year ended December 31, 2006, was as follows:

<b>Governmental Activities</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 4,496,048	\$ -	\$ -	\$ 4,496,048
Construction in progress	1,698,610	1,391,731	(1,264,119)	1,826,222
<b>Total capital assets, not being depreciated:</b>	<b>6,194,658</b>	<b>1,391,731</b>	<b>(1,264,119)</b>	<b>6,322,270</b>
<i>Capital assets, being depreciated:</i>				
Building and improvements	41,699,718	-	-	41,699,718
Equipment	10,665,718	1,279,082	(526,399)	11,418,401
Infrastructure	75,419,968	4,751,327	-	80,171,295
<b>Total capital assets, being depreciated:</b>	<b>127,785,404</b>	<b>6,030,409</b>	<b>(526,399)</b>	<b>133,289,414</b>
<i>Less: accumulated depreciation</i>				
Building and improvements	(15,355,071)	(954,207)	-	(16,309,278)
Equipment	(7,612,357)	(880,546)	511,273	(7,981,630)
Infrastructure	(22,707,512)	(2,872,715)	-	(25,580,227)
<b>Total accumulated depreciation</b>	<b>(45,674,940)</b>	<b>(4,707,468)</b>	<b>511,273</b>	<b>(49,871,135)</b>
<b>Total capital assets being depreciated, net</b>	<b><u>82,110,464</u></b>	<b><u>1,322,941</u></b>	<b><u>(15,126)</u></b>	<b><u>83,418,279</u></b>
<b>Governmental activities capital assets, net</b>	<b><u>\$ 88,305,122</u></b>	<b><u>\$ 2,714,672</u></b>	<b><u>\$ (1,279,245)</u></b>	<b><u>\$ 89,740,549</u></b>

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

<u>Governmental activities</u>	
Legislative and executive	\$ 296,572
Judicial	356,810
Public safety	384,500
Public works	3,349,095
Health	2,117
Human services	273,185
Other	45,189
<b>Total depreciation expense</b>	<b><u>\$ 4,707,468</u></b>

Capital assets for business-type activities for the year ended December 31, 2006, was as follows:

<b>Business-Type Activities</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 615,474	\$ 25,860	\$ -	\$ 641,334
<b>Total capital assets, not being depreciated:</b>	<u>615,474</u>	<u>25,860</u>	<u>-</u>	<u>641,334</u>
<i>Capital assets, being depreciated:</i>				
Building and improvements	4,477,440	-	-	4,477,440
Equipment	106,787	162,945	-	269,732
Sewer mains	4,532,823	-	-	4,532,823
<b>Total capital assets, being depreciated:</b>	<u>9,117,050</u>	<u>162,945</u>	<u>-</u>	<u>9,279,995</u>
<i>Less: accumulated depreciation</i>				
Building and improvements	(629,863)	(110,876)	-	(740,739)
Equipment	(76,640)	(28,036)	-	(104,676)
Sewer mains	(279,597)	(108,789)	-	(388,386)
<b>Total accumulated depreciation</b>	<u>(986,100)</u>	<u>(247,701)</u>	<u>-</u>	<u>(1,233,801)</u>
<b>Total capital assets being depreciated, net</b>	<u>8,130,950</u>	<u>(84,756)</u>	<u>-</u>	<u>8,046,194</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 8,746,424</u>	<u>\$ (58,896)</u>	<u>\$ -</u>	<u>\$ 8,687,528</u>

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**NOTE 10 - COMPENSATED ABSENCES**

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 Mental Retardation and 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, 2006, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,127,429 and vested benefits for sick leave totaled \$906,072. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net assets within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$18,383 and \$8,218 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net assets. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net assets. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

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**NOTE 11 - LONG-TERM OBLIGATIONS**

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

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>	<i>Amount Due Within One Year</i>
<b>Governmental Activities</b>					
<i>General obligation bonds:</i>					
<i>Sewer District Improvement Bonds, 6.375%</i>	\$ 70,000	\$ -	\$ (35,000)	\$ 35,000	\$ 35,000
<i>1991 Human Services Building Bonds, 5.50%</i>	570,000	-	(82,500)	487,500	85,000
<i>1992 Human Services Building Bonds, 5.70%</i>	112,000	-	(16,000)	96,000	16,000
<i>2002 Engineering Facility Improvement Bonds, 3.10%</i>	3,275,000	-	(140,000)	3,135,000	140,000
<i>2002 Justice Facility Improvement Bonds, 3.10%</i>	7,200,000	-	(300,000)	6,900,000	310,000
<i>Total general obligation bonds</i>	<u>11,227,000</u>	<u>-</u>	<u>(573,500)</u>	<u>10,653,500</u>	<u>586,000</u>
<i>Other long-term obligations:</i>					
<i>OPWC loan, 0.0%</i>	-	100,000	-	100,000	2,500
<i>Compensated absences</i>	2,808,805	1,074,621	(849,925)	3,033,501	816,199
<i>Total other long-term obligations</i>	<u>2,808,805</u>	<u>1,174,621</u>	<u>(849,925)</u>	<u>3,133,501</u>	<u>818,699</u>
<i>Total governmental activities, long-term obligations</i>	<u>\$ 14,035,805</u>	<u>\$ 1,174,621</u>	<u>\$ (1,423,425)</u>	<u>\$ 13,787,001</u>	<u>\$ 1,404,699</u>
<b>Business-Type Activities</b>					
<i>2004 Sewer System Revenue Bonds, 4.375%</i>	\$ 886,000	\$ -	\$ (9,000)	\$ 877,000	\$ 9,000
<i>2004 Sanitary Sewer Improvement Bonds, 4.125%</i>	1,860,000	-	(24,200)	1,835,800	19,700
<i>Compensated absences</i>	24,371	7,694	(5,464)	26,601	7,099
<i>Total business-type long- term obligations</i>	<u>\$ 2,770,371</u>	<u>\$ 7,694</u>	<u>\$ (38,664)</u>	<u>\$ 2,739,401</u>	<u>\$ 35,799</u>
<i>Total primary government long-term obligations</i>	<u>\$ 16,806,176</u>	<u>\$ 1,182,315</u>	<u>\$ (1,462,089)</u>	<u>\$ 16,526,402</u>	<u>\$ 1,440,498</u>

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*General Obligation Bonds:* The County issued bonds in the amount of \$720,000 for sewer improvements on December 1, 1987. These bonds mature on December 1, 2007. On December 1, 1991 and 1992, the County issued Human Services Building bonds in the amount of \$1,350,000 and \$320,000, respectively. These bonds both mature in 2012. On June 19, 2002, the County issued bonds in the amount of \$3,600,000 for Engineering Facility improvements and \$7,900,000 to finance the Justice Facility improvements. These bonds mature in 2022. General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. General obligation bonds are to be repaid from voted general property taxes and unvoted general property taxes to the extent other resources are not available. These revenues and the annual debt service payments are recorded in the debt retirement debt service fund. The human services building general obligation bonds are payable from unvoted property tax monies to the extent general government resources are not available to meet the annual debt service requirements. The resources provided for and the annual debt service requirements are accounted for in the debt retirement debt service fund.

*Revenue Bonds:* During 2004 the County issued revenue bonds in the amount of \$895,000. The proceeds are being 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 bonds were issued at an interest rate of 4.375% and will mature in June 2044 with user fee revenue of the sanitary sewer district fund.

*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 bonds. The bonds issued in 2005, have an interest rate of 4.125% and will mature in 2045 with 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.

*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.

*OPWC Loan:* The Ohio Public Works Commission loan (combined with an OPWC grant) financed the demolition and removal of an existing water tank and treatment system, and the construction of its replacement. The water tower services the Wayne County Care Center. The retirement of this 0.0% interest loan will be made by the debt service fund with bi-annual payments of \$2,500, which begins July 1, 2007.

*Future Debt Service Requirements:* The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2006, are as follows:

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<i>Year Ended</i>	<u>G.O. Bonds</u>		<i>OPWC</i>	<u>Sewer Bonds</u>		<i>Total</i>
	<u>Principal</u>	<u>Interest</u>	<u>Loan</u>	<u>Principal</u>	<u>Interest</u>	
2007	\$ 586,000	\$ 484,280	\$ 2,500	\$ 28,700	\$ 114,096	1,215,576
2008	568,500	460,037	5,000	30,300	112,889	1,176,726
2009	591,000	436,573	5,000	31,400	111,615	1,175,588
2010	611,000	411,553	5,000	33,300	110,293	1,171,146
2011	631,000	384,987	5,000	34,200	108,893	1,164,080
2012-2016	3,041,000	1,536,791	25,000	194,700	521,552	5,319,043
2017-2021	3,755,000	787,849	25,000	238,200	477,109	5,283,158
2022-2026	870,000	43,500	25,000	293,300	422,483	1,654,283
2027-2031	-	-	2,500	360,300	355,420	718,220
2032-2036	-	-	-	442,000	273,041	715,041
2037-2041	-	-	-	545,100	171,731	716,831
2042-2045	-	-	-	481,300	48,511	529,811
	<u>\$ 10,653,500</u>	<u>\$ 4,545,570</u>	<u>\$ 100,000</u>	<u>\$ 2,712,800</u>	<u>\$ 2,827,633</u>	<u>\$ 20,839,503</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.

The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to 3% of the first \$100,000,000 of the assessed valuation, plus 1 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2½ percent of such valuation in excess of \$300,000,000. Based on this calculation, the County's overall legal debt margin was \$53,584,479 as of December 31, 2006.

**NOTE 12 - RISK MANAGEMENT**

*General Insurance:* The County has entered into a contract with Arthur J. Gallagher & Co. to meet the needs of the County for general liability, property, auto, crime, forgery, employee liability, public officers liability, and boiler and machinery liability insurance. The County has also entered into liability contracts for various departments where the potential for monetary loss exists. These additional policies include: Frontier Insurance Company, social service professional liability; and CNA Insurance Company, care center professional liability. Coverage amounts and the cost of the policies vary based upon the degree of potential liability for each department. The County pays the State Workers' Compensation System a premium based on a rate per \$100 of employee compensation. The rate is calculated based on accident history and administrative costs. There were no significant reductions in insurance coverage from the prior year in any category of risk. Claims have not exceeded coverage limitations in any of the past three years.

*Health Care Self-Insurance:* The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays all claims. The premiums paid into the health care self-insurance internal service fund by all other funds represent eighty percent of the entire premium with the remaining amount paid by the employees. The following plans, excluding the Engineer department whose premium differs, were in effect for 2006 at the corresponding monthly premiums paid by the County:

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

	<u>Family</u>	<u>Single</u>	
PPO Plan	\$ 647.60	\$ 289.74	
HDHP Plan	563.14	251.94	

An excess coverage insurance policy covers individual claims in excess of \$100,000 up to a maximum of \$2,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$670,746 reported in the health care internal service fund at December 31, 2006, is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by FASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims.

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 \$338.04 to \$881.22. Changes in the fund's liability amount in 2006 and 2005 were:

<u>Liability</u> <u>Year</u>	<u>Beginning</u> <u>of Year</u> <u>Liability</u>	<u>Current</u> <u>Year</u> <u>Claims</u>	<u>Claim</u> <u>Payments</u>	<u>End</u> <u>of Year</u> <u>Liability</u>
2006	\$ 505,259	\$ 7,176,443	\$ (7,010,956)	\$ 670,746
2005	450,471	5,615,714	(5,560,926)	505,259

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

**A. Ohio Public Employees Retirement System**

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-6701 or (800) 222-7377.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

For 2006, member and employer contribution rates were consistent across all three plans. Separate divisions of law enforcement and public safety exist only within the traditional pension plan. For the year ended December 31, 2006, the member contribution rates were 9.0 percent of their annual covered salaries. Members in the law enforcement classification, which consists generally of sheriffs, deputy sheriffs and township police, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The employer contribution rate for pension benefits for 2006 was 13.70 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer's pension contributions were 16.93 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations for the years ended December 31, 2006, 2005, and 2004 were \$2,800,118, \$2,721,820 and \$2,429,993, respectively; 99 percent has been contributed for 2006 and 100 percent for 2005 and 2004.

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

The County contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system, for the certified teachers employed by the school for the mentally retarded/developmentally disabled (Board of MRDD). STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3371 or by calling (614)227-4090, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

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

For the fiscal year ended June 30, 2006, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the calendar ended December 31, 2006, 2005, and 2004 were \$154,446, \$139,561 and \$137,041, and respectively. 100 percent has been contributed for each fiscal year.

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. Effective April 11, 2005, a reemployed retiree may alternatively receive a refund of member contributions with interest before age 65, once employment is terminated.

**NOTE 14 - POSTEMPLOYMENT BENEFITS**

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

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2006 local government employer contribution rate was 13.70 percent of covered payroll (16.93 percent for public safety and law enforcement); 4.50 percent of covered payroll was the portion that was used to fund health care.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.5 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 0.5 to 6 percent annually for the next nine years and 4 percent annually after nine years.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 369,214. Actual County contributions for 2006 which were used to fund postemployment benefits were \$1,369,623. The actual contribution and the actuarially required contribution amounts are the same. The actuarial value of OPERS's net assets available for payment of benefits at December 31, 2005, (the latest information available) was \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

The Health Care Perseveration Plan (HCPP). Adopted by the OPERS Retirement Board on September 9, 2004, is effective on January 1, 2007. OPERS took additional actions to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006, and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

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

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS Ohio). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by the Systems based on authority granted by State statute. STRS is funded on a pay-as-you-go basis.

Retirees who participated in the DC or Combined Plans and their dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2006, (latest information available) the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$11,880 for fiscal year 2006.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2006, (the latest information available) the balance in the fund was \$3.5 billion. For the year ended June 30, 2006, net health care costs paid by STRS Ohio were \$282,743,000 and STRS Ohio had 119,184 eligible benefit recipients.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2006

**NOTE 15 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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:

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of MRDD</u>	<u>Job and Family Services</u>	<u>Wayne County Care Center</u>	<u>Children Services Board</u>
<i>GAAP Basis</i>	\$ 257,058	\$ 699,055	\$ (506,342)	\$ (183,691)	\$ 144,756	\$ 1,321,967
<i>Net adjustments for revenue accruals</i>	338,141	255,505	(192,528)	156,220	(24,009)	(141,483)
<i>Net adjustments for expenditure accruals</i>	(249,034)	(277,221)	60,708	135,873	8,278	(123,498)
<i>Encumbrances (budget basis) outstanding at year end</i>	<u>(619,789)</u>	<u>(351,295)</u>	<u>(218,294)</u>	<u>(569,657)</u>	<u>(110,187)</u>	<u>(552,034)</u>
<i>Budget Basis</i>	<u>\$ (273,624)</u>	<u>\$ 326,044</u>	<u>\$ (856,456)</u>	<u>\$ (461,255)</u>	<u>\$ 18,838</u>	<u>\$ 504,952</u>

**NOTE 16 - CONTINGENT LIABILITIES**

**A. Grants**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

**B. Litigation**

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

**NOTE 17 - RELATED PARTY TRANSACTION**

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the basic financial statements. For the Workshop's year ended June 30, 2006, the County's contributions totaled \$4,075,871.

**NOTE 18 - CONDUIT DEBT OBLIGATIONS**

The County has served as the issuer of industrial revenue bonds in previous years. The principal balance of these bonds outstanding as of December 31, 2006 totaled \$950,000. The proceeds related to this \$2,265,000 issuance were used to acquire, construct, improve and equip nursing home facilities. The facilities make the principal and interest payments on the bonds. The industrial revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County, nor is the full faith and credit or taxing power of the County pledged to make repayment.

**NOTE 19 - LANDFILL**

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

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

The County has established a designation for landfill contingencies, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2006, the balance of the designation for landfill contingencies was \$400,000.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2006*

**NOTE 20 - COMPLIANCE**

The Ohio Revised Code (ORC) Section 5705.10 states that money paid into any fund shall be used only for the purpose for which such fund is established. As a result, a negative fund balance *may* indicate that money from one fund was used to cover expenditures of another fund. As of December 31, 2006 the following funds reported negative unencumbered cash balances:

<u>Nonmajor governmental funds:</u>	
<i>VOCA grant special revenue fund</i>	\$ 11,968
<i>Department of justice special projects special revenue fund</i>	45,279
<i>Federal bridge project capital project fund</i>	415,580
<i>Airport improvement capital project fund</i>	365,693

These negative unencumbered cash balances were created as a result of encumbrances outstanding for these funds. The related grant agreements for these funds specifically require the costs of the related program to be encumbered upon entering into the agreement. The outstanding encumbered amounts can be directly attributed to receipts that have either yet to be requested for or yet to have been received by the County. It is not the policy of the County to cancel these encumbrances at year end. The County reports a positive encumbered cash balance for all funds reported.

**NOTE 21 - FUND DEFICITS**

As of December 31, 2006, the pilot probation grant special revenue fund had a deficit fund balance of \$3,961. 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.

**NOTE 22 – SUBSEQUENT EVENT**

On March 7, 2007, the Board of County Commissioners created the Wayne County Water District encompassing all of the unincorporated areas of Wayne County, Ohio, in order to acquire, construct, maintain and operate a public water supply or water-works system within the County.

**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.

### ***Computerized Legal Research***

To account for additional fees collected by the courts under Section 2303.201 of the Ohio Revised Code to be used for legal research and computer maintenance for the Law Library.

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

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

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

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

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

To account for the dog warden's operations, financed by the sale of dog tags, kennel permits and fine collections. At year-end, the remaining balance of the dog and kennel fund is given to the Humane Society as compensation for the use of their facilities during the year.

### ***Hazardous Materials***

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

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

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

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

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

### ***Ditch Maintenance***

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

### ***Law Enforcement***

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

## **Nonmajor Special Revenue Funds**

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

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

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

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

### ***Litter Control***

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

### ***Probation Services***

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

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

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

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

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

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

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

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

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

### ***Narcotics Task Force***

To account for a federal grant used to cover the costs of providing one narcotics specialist and technical surveillance services.

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

*Pilot Probation Grant*

*Certificate of Title Administration*

*CHIP Program*

*Court Computerization*

*Victim Witness Assistance Program*

*Home Arrest Grant*

*VOCA Grant*

*Juvenile Accountability Incentive Block Grant*

*Court Security System*

*Mediation Services*

*Municipal Court Probation*

*Department of Justice Special Projects*

*Employee Benefit Liability*

*Mt. Eaton Landfill*

*Voter Registration Grant*

*Child Abuse Task Force*

*Indigent Fee Assessment*

## **Nonmajor Debt Service Fund**

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



## **Nonmajor Capital Projects Funds**

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

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

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

### ***Issue II***

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

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

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

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

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

### ***Airport Improvement***

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

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2006*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 5,034,944	\$ 788,953	\$ 2,882,004	\$ 8,705,901
Cash and Cash Equivalents:				
In Segregated Accounts	20,122	-	-	20,122
Receivables:				
Accounts	33,685	-	1,200	34,885
Accrued Interest	2,414	-	-	2,414
Due from Other Funds	6,119	-	-	6,119
Due from Other Governments	421,483	-	234,293	655,776
Materials and Supplies Inventory	17,908	-	-	17,908
Loans Receivable	273,910	-	-	273,910
Prepaid Items	7,789	-	-	7,789
<i>Total Assets</i>	<u>\$ 5,818,374</u>	<u>\$ 788,953</u>	<u>\$ 3,117,497</u>	<u>\$ 9,724,824</u>
<b>Liabilities</b>				
Accounts Payable	\$ 508,487	\$ -	\$ 6,740	\$ 515,227
Contracts Payable	-	-	352,864	352,864
Accrued Wages and Benefits	147,539	-	-	147,539
Matured Compensated Absences Payable	9,179	-	-	9,179
Due to Other Funds	83,787	-	12,079	95,866
Due to Other Governments	154,832	-	-	154,832
Deferred Revenue	22,748	-	17,601	40,349
<i>Total Liabilities</i>	<u>926,572</u>	<u>-</u>	<u>389,284</u>	<u>1,315,856</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	761,288	-	1,274,670	2,035,958
Reserved for Inventory	17,908	-	-	17,908
Reserved for Prepaid Items	7,789	-	-	7,789
Reserved for Loans	273,910	-	-	273,910
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	3,830,907	-	-	3,830,907
Debt Service Fund	-	788,953	-	788,953
Capital Projects Funds	-	-	1,453,543	1,453,543
<i>Total Fund Balances</i>	<u>4,891,802</u>	<u>788,953</u>	<u>2,728,213</u>	<u>8,408,968</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 5,818,374</u>	<u>\$ 788,953</u>	<u>\$ 3,117,497</u>	<u>\$ 9,724,824</u>

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Charges for Services	\$ 2,440,378	\$ -	\$ 32,888	\$ 2,473,266
Licenses and Permits	290	-	-	290
Fines and Forfeitures	278,812	-	-	278,812
Intergovernmental	4,432,098	-	2,063,631	6,495,729
Special Assessments	2,494	-	-	2,494
Interest	36,119	-	-	36,119
Rent	-	122,411	469,495	591,906
Contributions and Donations	-	-	750,000	750,000
Other	164,862	-	-	164,862
<i>Total Revenues</i>	<u>7,355,053</u>	<u>122,411</u>	<u>3,316,014</u>	<u>10,793,478</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,905,034	-	-	1,905,034
Judicial	317,286	-	-	317,286
Public Safety	1,499,262	-	-	1,499,262
Public Works	466,909	-	-	466,909
Health	216,519	-	-	216,519
Human Services	1,795,829	-	-	1,795,829
Economic Development and Assistance	600,317	-	-	600,317
Other	-	800	-	800
Capital Outlay	2,163	-	4,598,757	4,600,920
Urban Redevelopment and Housing	385,539	-	-	385,539
Debt Service:				
Principal Retirement	-	573,500	-	573,500
Interest and Fiscal Charges	-	507,429	-	507,429
<i>Total Expenditures</i>	<u>7,188,858</u>	<u>1,081,729</u>	<u>4,598,757</u>	<u>12,869,344</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	166,195	(959,318)	(1,282,743)	(2,075,866)
<b>Other Financing Sources (Uses)</b>				
Proceeds from OPWC Loan	-	-	100,000	100,000
Transfers In	201,346	918,923	652,789	1,773,058
Transfers Out	(360,596)	-	-	(360,596)
<i>Total Other Financing Sources (Uses)</i>	<u>(159,250)</u>	<u>918,923</u>	<u>752,789</u>	<u>1,512,462</u>
<i>Net Change in Fund Balances</i>	6,945	(40,395)	(529,954)	(563,404)
<i>Fund Balances Beginning of Year (Restated, See Note 3)</i>	4,886,342	829,348	3,258,167	8,973,857
<i>Decrease in Reserve for Inventory</i>	(1,485)	-	-	(1,485)
<i>Fund Balances End of Year</i>	<u>\$ 4,891,802</u>	<u>\$ 788,953</u>	<u>\$ 2,728,213</u>	<u>\$ 8,408,968</u>

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2006*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Computerized Legal Research
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 252,627	\$ 880,552	\$ 77,330	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Governments	-	-	-	-
Due from Other Funds	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 252,627</u>	<u>\$ 880,552</u>	<u>\$ 77,330</u>	<u>\$ -</u>
<b>Liabilities</b>				
Accounts Payable	\$ 8,220	\$ 337,364	\$ 962	\$ -
Accrued Wages and Benefits	4,869	29,722	-	-
Matured Compensated Absences Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	2,697	15,106	-	-
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>15,786</u>	<u>382,192</u>	<u>962</u>	<u>-</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	34,111	147,782	1,958	-
Reserved for Inventory	-	-	-	-
Reserved for Prepaid Items	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated (Deficit) Reported In:				
Special Revenue Funds	202,730	350,578	74,410	-
<i>Total Fund Balances (Deficit)</i>	<u>236,841</u>	<u>498,360</u>	<u>76,368</u>	<u>-</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 252,627</u>	<u>\$ 880,552</u>	<u>\$ 77,330</u>	<u>\$ -</u>

<u>Victim's Assistance Trust</u>	<u>Youth Services Subsidy Grant</u>	<u>Dog and Kennel</u>	<u>Hazardous Materials</u>	<u>Bureau of Support</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>
\$ 6,259	\$ 152,448	\$ 268,946	\$ 17,321	\$ 344,016	\$ 669,653	\$ 25,347
-	-	-	-	13,259	-	-
-	-	-	-	100	-	-
-	-	-	-	-	2,414	-
-	-	-	-	53,998	224,811	-
-	-	-	-	-	-	-
-	-	-	-	3,780	-	-
-	-	-	-	-	273,910	-
-	-	-	-	7,789	-	-
<u>\$ 6,259</u>	<u>\$ 152,448</u>	<u>\$ 268,946</u>	<u>\$ 17,321</u>	<u>\$ 422,942</u>	<u>\$ 1,170,788</u>	<u>\$ 25,347</u>
\$ -	\$ 38,152	\$ -	\$ 1,774	\$ 2,286	\$ 89,369	\$ -
-	-	2,620	401	60,748	-	-
-	-	-	-	-	-	-
-	-	-	-	22,438	9,773	-
-	-	1,477	214	33,314	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>38,152</u>	<u>4,097</u>	<u>2,389</u>	<u>118,786</u>	<u>99,142</u>	<u>-</u>
-	16,469	10,676	333	41,121	265,362	-
-	-	-	-	3,780	-	-
-	-	-	-	7,789	-	-
-	-	-	-	-	273,910	-
<u>6,259</u>	<u>97,827</u>	<u>254,173</u>	<u>14,599</u>	<u>251,466</u>	<u>532,374</u>	<u>25,347</u>
<u>6,259</u>	<u>114,296</u>	<u>264,849</u>	<u>14,932</u>	<u>304,156</u>	<u>1,071,646</u>	<u>25,347</u>
<u>\$ 6,259</u>	<u>\$ 152,448</u>	<u>\$ 268,946</u>	<u>\$ 17,321</u>	<u>\$ 422,942</u>	<u>\$ 1,170,788</u>	<u>\$ 25,347</u>

(Continued)

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2006*

	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment	Litter Control
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 10,108	\$ 5,523	\$ 19,170	\$ 93,051
Cash and Cash Equivalents in Segregated Accounts	6,863	-	-	-
Receivables:				
Accounts	-	125	1,158	-
Accrued Interest	-	-	-	-
Due from Other Governments	-	-	-	-
Due from Other Funds	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 16,971</u>	<u>\$ 5,648</u>	<u>\$ 20,328</u>	<u>\$ 93,051</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 3,176
Accrued Wages and Benefits	-	-	-	4,436
Matured Compensated Absences Payable	-	-	-	4,499
Due to Other Funds	-	-	-	2,709
Due to Other Governments	-	-	-	2,426
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,246</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	-	-	-	27,911
Reserved for Inventory	-	-	-	-
Reserved for Prepaid Items	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated (Deficit) Reported In:				
Special Revenue Funds	16,971	5,648	20,328	47,894
<i>Total Fund Balances (Deficit)</i>	<u>16,971</u>	<u>5,648</u>	<u>20,328</u>	<u>75,805</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 16,971</u>	<u>\$ 5,648</u>	<u>\$ 20,328</u>	<u>\$ 93,051</u>

Probation Services	Felony Delinquent Care and Custody	Recorder's Equipment	Solid Waste District Litter Grant	Local Emergency Planning	Narcotics Task Force	Pilot Probation Grant
\$ 44,738	\$ 347,376	\$ 90,226	\$ 36,630	\$ 26,743	\$ 7,481	\$ 6,049
-	-	-	-	-	-	-
1,691	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	13,307	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 46,429</u>	<u>\$ 347,376</u>	<u>\$ 90,226</u>	<u>\$ 36,630</u>	<u>\$ 26,743</u>	<u>\$ 20,788</u>	<u>\$ 6,049</u>
\$ -	\$ 1,125	\$ 5,446	\$ 638	\$ -	\$ -	\$ 1,141
-	-	-	3,459	-	3,414	5,711
-	-	-	-	-	-	-
-	30,604	-	-	-	-	-
-	-	-	2,016	-	2,027	3,158
-	-	-	-	-	-	-
<u>-</u>	<u>31,729</u>	<u>5,446</u>	<u>6,113</u>	<u>-</u>	<u>5,441</u>	<u>10,010</u>
362	36,913	27,084	1,037	2,000	-	1,935
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>46,067</u>	<u>278,734</u>	<u>57,696</u>	<u>29,480</u>	<u>24,743</u>	<u>15,347</u>	<u>(5,896)</u>
<u>46,429</u>	<u>315,647</u>	<u>84,780</u>	<u>30,517</u>	<u>26,743</u>	<u>15,347</u>	<u>(3,961)</u>
<u>\$ 46,429</u>	<u>\$ 347,376</u>	<u>\$ 90,226</u>	<u>\$ 36,630</u>	<u>\$ 26,743</u>	<u>\$ 20,788</u>	<u>\$ 6,049</u>

(Continued)

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2006*

	Certificate of Title Administration	CHIP Program	Court Computerization	Victim Witness Assistance Program
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 165,762	\$ -	\$ 102,370	\$ 31,891
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	11,943	-
Accrued Interest	-	-	-	-
Due from Other Governments	24,693	96,979	-	-
Due from Other Funds	-	-	6,119	-
Materials and Supplies Inventory	14,128	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 204,583</u>	<u>\$ 96,979</u>	<u>\$ 120,432</u>	<u>\$ 31,891</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ 9,860	\$ 3,001
Accrued Wages and Benefits	13,920	-	1,666	12,003
Matured Compensated Absences Payable	-	-	-	4,680
Due to Other Funds	-	-	-	-
Due to Other Governments	7,113	69,094	889	4,018
Deferred Revenue	-	22,748	-	-
<i>Total Liabilities</i>	<u>21,033</u>	<u>91,842</u>	<u>12,415</u>	<u>23,702</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	2,978	-	15,435	585
Reserved for Inventory	14,128	-	-	-
Reserved for Prepaid Items	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated (Deficit) Reported In:				
Special Revenue Funds	166,444	5,137	92,582	7,604
<i>Total Fund Balances (Deficit)</i>	<u>183,550</u>	<u>5,137</u>	<u>108,017</u>	<u>8,189</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 204,583</u>	<u>\$ 96,979</u>	<u>\$ 120,432</u>	<u>\$ 31,891</u>



<u>Home Arrest Grant</u>	<u>VOCA Grant</u>	<u>Juvenile Accountability Incentive Block Grant</u>	<u>Court Security System</u>	<u>Mediation Services</u>	<u>Municipal Court Probation</u>	<u>Department of Justice Special Projects</u>
\$ 12,832	\$ 11,800	\$ 4,500	\$ -	\$ 87,967	\$ 409,162	\$ 6
-	-	-	-	-	-	-
-	-	-	-	4,189	13,537	-
-	-	-	-	-	-	-
-	1,576	6,119	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 12,832</u>	<u>\$ 13,376</u>	<u>\$ 10,619</u>	<u>\$ -</u>	<u>\$ 92,156</u>	<u>\$ 422,699</u>	<u>\$ 6</u>
\$ -	\$ 2,219	\$ -	\$ -	\$ 2,100	\$ 1,654	\$ -
4,570	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,119	-	-	12,144	-
3,283	-	-	-	8,000	-	-
-	-	-	-	-	-	-
<u>7,853</u>	<u>2,219</u>	<u>6,119</u>	<u>-</u>	<u>10,100</u>	<u>13,798</u>	<u>-</u>
3,447	19,973	-	-	39,741	16,909	45,285
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,532	(8,816)	4,500	-	42,315	391,992	(45,279)
4,979	11,157	4,500	-	82,056	408,901	6
<u>\$ 12,832</u>	<u>\$ 13,376</u>	<u>\$ 10,619</u>	<u>\$ -</u>	<u>\$ 92,156</u>	<u>\$ 422,699</u>	<u>\$ 6</u>

(Continued)

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2006*

	Employee Benefits Liability	Mt. Eaton Landfill	Voter Registration Grant	Child Abuse Task Force
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 805,713	\$ -	\$ -	\$ 19,947
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Governments	-	-	-	-
Due from Other Funds	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 805,713</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,947</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	-	-	-	1,881
Reserved for Inventory	-	-	-	-
Reserved for Prepaid Items	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated (Deficit) Reported In:				
Special Revenue Funds	805,713	-	-	18,066
<i>Total Fund Balances (Deficit)</i>	<u>805,713</u>	<u>-</u>	<u>-</u>	<u>19,947</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 805,713</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,947</u>

Indigent Fee Assessment	Totals
\$ 1,400	\$ 5,034,944
-	20,122
942	33,685
-	2,414
-	421,483
-	6,119
-	17,908
-	273,910
-	7,789
<u>\$ 2,342</u>	<u>\$ 5,818,374</u>

\$ -	\$ 508,487
-	147,539
-	9,179
-	83,787
-	154,832
-	22,748
<u>-</u>	<u>926,572</u>

-	761,288
-	17,908
-	7,789
-	273,910
<u>2,342</u>	<u>3,830,907</u>
<u>2,342</u>	<u>4,891,802</u>
<u>\$ 2,342</u>	<u>\$ 5,818,374</u>

**Wayne County, Ohio**

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

*Nonmajor Special Revenue Funds*

*For the Year Ended December 31, 2006*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Computerized Legal Research
<b>Revenues</b>				
Charges for Services	\$ 160,561	\$ 1,012,319	\$ 14,205	\$ 1,543
Licenses and Permits	-	290	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	1,187	72,107	-	-
<i>Total Revenues</i>	<u>161,748</u>	<u>1,084,716</u>	<u>14,205</u>	<u>1,543</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	197,128	1,303,202	-	-
Judicial	-	-	9,951	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
Capital Outlay	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
<i>Total Expenditures</i>	<u>197,128</u>	<u>1,303,202</u>	<u>9,951</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(35,380)	(218,486)	4,254	1,543
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	75,000	-	-
Transfers Out	-	-	-	(5,596)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>(5,596)</u>
<i>Net Change in Fund Balances</i>	(35,380)	(143,486)	4,254	(4,053)
<i>Fund Balances (Deficit) Beginning of Year (Restated, See Note 3)</i>	272,221	641,846	72,114	4,053
Increase (Decrease) in Reserve for Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 236,841</u>	<u>\$ 498,360</u>	<u>\$ 76,368</u>	<u>\$ -</u>

Victim's Assistance Trust	Youth Services Subsidy Grant	Dog and Kennel	Hazardous Materials	Bureau of Support	Community Development Block Grant	Ditch Maintenance
\$ -	\$ -	\$ 229,812	\$ -	\$ 284,386	\$ -	\$ -
-	-	-	-	-	-	-
-	-	250	-	-	-	-
-	183,017	-	-	1,499,473	861,756	-
-	-	-	-	-	-	2,494
-	-	-	-	-	36,119	-
2,842	-	16,631	-	1,449	34,599	-
<u>2,842</u>	<u>183,017</u>	<u>246,693</u>	<u>-</u>	<u>1,785,308</u>	<u>932,474</u>	<u>2,494</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
834	176,493	-	-	-	-	-
-	-	-	-	-	-	-
-	-	189,274	24,959	2,286	-	-
-	-	-	1,774	1,788,580	-	-
-	-	-	-	-	600,317	-
-	-	-	-	-	-	2,163
-	-	-	-	-	-	-
<u>834</u>	<u>176,493</u>	<u>189,274</u>	<u>26,733</u>	<u>1,790,866</u>	<u>600,317</u>	<u>2,163</u>
2,008	6,524	57,419	(26,733)	(5,558)	332,157	331
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,008	6,524	57,419	(26,733)	(5,558)	332,157	331
4,251	107,772	207,430	41,665	312,482	739,489	25,016
-	-	-	-	(2,768)	-	-
<u>\$ 6,259</u>	<u>\$ 114,296</u>	<u>\$ 264,849</u>	<u>\$ 14,932</u>	<u>\$ 304,156</u>	<u>\$ 1,071,646</u>	<u>\$ 25,347</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, 2006*

	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment	Litter Control
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	5,666	970	35,510	-
Intergovernmental	-	-	-	320,222
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	3,121	-	-	21,455
<i>Total Revenues</i>	<u>8,787</u>	<u>970</u>	<u>35,510</u>	<u>341,677</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	31,906	-
Public Works	-	-	-	322,783
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
Other	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>31,906</u>	<u>322,783</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	8,787	970	3,604	18,894
<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>	8,787	970	3,604	18,894
<i>Fund Balances (Deficit) Beginning of Year (Restated, See Note 3)</i>	8,184	4,678	16,724	56,911
Increase (Decrease) in Reserve for Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 16,971</u>	<u>\$ 5,648</u>	<u>\$ 20,328</u>	<u>\$ 75,805</u>

<u>Probation Services</u>	<u>Felony Delinquent Care and Custody</u>	<u>Recorder's Equipment</u>	<u>Solid Waste District Litter Grant</u>	<u>Local Emergency Planning</u>	<u>Narcotics Task Force</u>	<u>Pilot Probation Grant</u>
\$ 30,520	\$ -	\$ 78,697	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	166,552	-	134,629	24,743	94,764	115,192
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,617	-	-	-
<u>30,520</u>	<u>166,552</u>	<u>78,697</u>	<u>136,246</u>	<u>24,743</u>	<u>94,764</u>	<u>115,192</u>
-	-	74,257	-	-	-	-
-	-	-	-	-	-	-
18,223	160,328	-	-	-	92,300	187,244
-	-	-	144,126	-	-	-
-	-	-	-	-	-	-
-	-	-	5,475	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>18,223</u>	<u>160,328</u>	<u>74,257</u>	<u>149,601</u>	<u>-</u>	<u>92,300</u>	<u>187,244</u>
12,297	6,224	4,440	(13,355)	24,743	2,464	(72,052)
-	-	-	28,000	-	-	-
-	-	-	-	-	-	-
-	-	-	28,000	-	-	-
12,297	6,224	4,440	14,645	24,743	2,464	(72,052)
34,132	309,423	80,340	15,872	2,000	12,883	68,091
-	-	-	-	-	-	-
<u>\$ 46,429</u>	<u>\$ 315,647</u>	<u>\$ 84,780</u>	<u>\$ 30,517</u>	<u>\$ 26,743</u>	<u>\$ 15,347</u>	<u>\$ (3,961)</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, 2006*

	Certificate of Title Administration	CHIP Program	Court Computerization	Victim Witness Assistance Program
<b>Revenues</b>				
Charges for Services	\$ 364,333	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	236,416	-
Intergovernmental	-	468,038	-	134,316
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	-	-	6,119	-
<i>Total Revenues</i>	<u>364,333</u>	<u>468,038</u>	<u>242,535</u>	<u>134,316</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	308,097	-	-	-
Judicial	-	-	291,183	-
Public Safety	-	-	-	199,608
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
Other	-	-	-	-
Urban Redevelopment and Housing	-	385,539	-	-
<i>Total Expenditures</i>	<u>308,097</u>	<u>385,539</u>	<u>291,183</u>	<u>199,608</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	56,236	82,499	(48,648)	(65,292)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	55,595	29,949
Transfers Out	(300,000)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(300,000)</u>	<u>-</u>	<u>55,595</u>	<u>29,949</u>
<i>Net Change in Fund Balances</i>	(243,764)	82,499	6,947	(35,343)
<i>Fund Balances (Deficit) Beginning of Year (Restated, See Note 3)</i>				
	426,031	(77,362)	101,070	43,532
Increase (Decrease) in Reserve for Inventory	1,283	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 183,550</u>	<u>\$ 5,137</u>	<u>\$ 108,017</u>	<u>\$ 8,189</u>



Home Arrest Grant	VOCA Grant	Juvenile Accountability Incentive Block Grant	Court Security System	Mediation Services	Municipal Court Probation	Department of Justice Special Projects
\$ -	\$ -	\$ -	\$ -	\$ 66,753	\$ 180,428	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
70,003	23,954	19,802	-	-	-	268,976
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>70,003</u>	<u>23,954</u>	<u>19,802</u>	<u>-</u>	<u>66,753</u>	<u>180,428</u>	<u>268,976</u>
-	-	-	-	-	-	-
-	-	-	977	-	-	-
90,104	28,547	17,572	-	65,580	92,043	288,970
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>90,104</u>	<u>28,547</u>	<u>17,572</u>	<u>977</u>	<u>65,580</u>	<u>92,043</u>	<u>288,970</u>
(20,101)	(4,593)	2,230	(977)	1,173	88,385	(19,994)
5,000	6,302	1,500	-	-	-	-
-	-	-	-	-	(55,000)	-
<u>5,000</u>	<u>6,302</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>(55,000)</u>	<u>-</u>
(15,101)	1,709	3,730	(977)	1,173	33,385	(19,994)
20,080	9,448	770	977	80,883	375,516	20,000
-	-	-	-	-	-	-
<u>\$ 4,979</u>	<u>\$ 11,157</u>	<u>\$ 4,500</u>	<u>\$ -</u>	<u>\$ 82,056</u>	<u>\$ 408,901</u>	<u>\$ 6</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, 2006*

	Employee Benefits Liability	Mt. Eaton Landfill	Voter Registration Grant	Child Abuse Task Force
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	-	-	46,661
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	3,735
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,396</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	22,350	-
Judicial	-	-	-	-
Public Safety	-	-	-	49,510
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
Other	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>-</u>	<u>22,350</u>	<u>49,510</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	-	-	(22,350)	886
<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>	-	-	(22,350)	886
<i>Fund Balances (Deficit) Beginning of Year (Restated, See Note 3)</i>	805,713	-	22,350	19,061
Increase (Decrease) in Reserve for Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 805,713</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,947</u>

Indigent Fee Assessment	Totals
\$ 16,821	\$ 2,440,378
-	290
-	278,812
-	4,432,098
-	2,494
-	36,119
-	164,862
<u>16,821</u>	<u>7,355,053</u>
-	1,905,034
15,175	317,286
-	1,499,262
-	466,909
-	216,519
-	1,795,829
-	600,317
-	2,163
-	385,539
<u>15,175</u>	<u>7,188,858</u>
1,646	166,195
-	201,346
-	(360,596)
-	(159,250)
1,646	6,945
696	4,886,342
-	(1,485)
<u>\$ 2,342</u>	<u>\$ 4,891,802</u>

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2006*

	County Building Construction	Issue II	Justice Center Communications
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 2,076,560	\$ 95,705	\$ 132,773
Accounts Receivable	1,200	-	-
Due from Other Governments	-	-	-
<i>Total Assets</i>	<u>\$ 2,077,760</u>	<u>\$ 95,705</u>	<u>\$ 132,773</u>
<b>Liabilities</b>			
Accounts Payable	\$ 6,740	\$ -	\$ -
Contracts Payable	40,723	-	-
Due to Other Funds	12,079	-	-
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>59,542</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	183,683	83,870	121,867
Unreserved, Undesignated (Deficit) Reported In:			
Capital Projects Funds	<u>1,834,535</u>	<u>11,835</u>	<u>10,906</u>
<i>Total Fund Balances</i>	<u>2,018,218</u>	<u>95,705</u>	<u>132,773</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 2,077,760</u>	<u>\$ 95,705</u>	<u>\$ 132,773</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ 576,966	\$ 2,882,004
-	-	1,200
-	234,293	234,293
<u>\$ -</u>	<u>\$ 811,259</u>	<u>\$ 3,117,497</u>
\$ -	\$ -	\$ 6,740
-	312,141	352,864
-	-	12,079
-	17,601	17,601
<u>-</u>	<u>329,742</u>	<u>389,284</u>
415,580	469,670	1,274,670
<u>(415,580)</u>	<u>11,847</u>	<u>1,453,543</u>
-	481,517	2,728,213
<u>\$ -</u>	<u>\$ 811,259</u>	<u>\$ 3,117,497</u>

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

December 31, 2006

	County Building Construction	Issue II	Justice Center Communications
<b>Revenues</b>			
Charges for Services	\$ 11,288	\$ -	\$ 21,600
Intergovernmental	-	708,200	-
Rent	469,495	-	-
Contributions and Donations	-	-	-
Other	-	-	-
<i>Total Revenues</i>	<u>480,783</u>	<u>708,200</u>	<u>21,600</u>
<b>Expenditures</b>			
Current:			
Capital Outlay	<u>2,097,855</u>	<u>829,656</u>	<u>34,384</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,617,072)</u>	<u>(121,456)</u>	<u>(12,784)</u>
<b>Other Financing Sources</b>			
Proceeds from OPWC Loan	-	100,000	-
Transfers In	652,789	-	-
<i>Total Other Financing Sources</i>	<u>652,789</u>	<u>100,000</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(964,283)	(21,456)	(12,784)
<i>Fund Balances Beginning of Year (Restated, See Note 3)</i>	2,982,501	117,161	145,557
<i>Fund Balances End of Year</i>	<u>\$ 2,018,218</u>	<u>\$ 95,705</u>	<u>\$ 132,773</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ -	\$ 32,888
665,814	689,617	2,063,631
-	-	469,495
-	750,000	750,000
-	-	-
<u>665,814</u>	<u>1,439,617</u>	<u>3,316,014</u>
<u>665,814</u>	<u>971,048</u>	<u>4,598,757</u>
<u>-</u>	<u>468,569</u>	<u>(1,282,743)</u>
-	-	100,000
-	-	652,789
<u>-</u>	<u>-</u>	<u>752,789</u>
-	468,569	(529,954)
-	12,948	3,258,167
<u>\$ -</u>	<u>\$ 481,517</u>	<u>\$ 2,728,213</u>

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,530,220	\$ 4,006,517	\$ 476,297
Permissive Sales Taxes	7,770,000	8,332,085	562,085
Charges for Services	4,467,690	4,829,478	361,788
Licenses and Permits	315,500	339,167	23,667
Fines and Forfeitures	334,000	448,086	114,086
Intergovernmental	3,055,080	3,330,374	275,294
Interest	800,000	2,433,118	1,633,118
Rent	130,000	142,429	12,429
Other	672,000	1,113,538	441,538
<i>Total Revenues</i>	<u>21,074,490</u>	<u>24,974,792</u>	<u>3,900,302</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	544,547	541,034	3,513
Materials and Supplies	3,802	2,963	839
Other	32,828	28,119	4,709
Total Commissioners Office	<u>581,177</u>	<u>572,116</u>	<u>9,061</u>
Microfilm			
Personal Services	167,640	167,468	172
Materials and Supplies	91,213	83,407	7,806
Contractual Services	18,059	13,178	4,881
Total Microfilm	<u>276,912</u>	<u>264,053</u>	<u>12,859</u>
Auditor's Office			
Personal Services	410,945	409,031	1,914
Contractual Services	36,677	34,834	1,843
Materials and Supplies	16,794	16,397	397
Other	54,886	51,515	3,371
Total Auditor's Office	<u>519,302</u>	<u>511,777</u>	<u>7,525</u>
Treasurer			
Personal Services	189,237	189,072	165
Materials and Supplies	10,000	10,000	-
Contractual Services	44,905	44,905	-
Other	16,455	13,719	2,736
Total Treasurer	<u>260,597</u>	<u>257,696</u>	<u>2,901</u>
Prosecutor			
Personal Services	692,252	690,497	1,755
Materials and Supplies	10,365	5,973	4,392
Contractual Services	18,949	15,000	3,949
Other	64,274	62,788	1,486
Total Prosecutor	<u>785,840</u>	<u>774,258</u>	<u>11,582</u>
Deputy Registrar			
Personal Services	242,090	233,468	8,622
Materials and Supplies	1,821	1,535	286
Contractual Services	600	-	600
Capital Outlay	500	-	500
Other	101,635	92,600	9,035
Total Deputy Registrar	<u>346,646</u>	<u>327,603</u>	<u>19,043</u>
Data Processing			
Personal Services	46,781	46,149	632
Materials and Supplies	15,827	15,350	477
Contractual Services	80,380	78,200	2,180
Other	3,000	3,000	-
Total Data Processing	<u>145,988</u>	<u>142,699</u>	<u>3,289</u>

(Continued)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning Commission			
Personal Services	220,553	218,091	2,462
Capital Outlay	250	250	-
Materials and Supplies	831	817	14
Contractual Services	5,070	5,070	-
Other	134,652	134,340	312
Total Planning Commission	<u>361,356</u>	<u>358,568</u>	<u>2,788</u>
Board of Elections			
Personal Services	335,023	323,603	11,420
Materials and Supplies	51,128	50,496	632
Contractual Services	30,521	28,358	2,163
Other	21,202	20,446	756
Total Board of Elections	<u>437,874</u>	<u>422,903</u>	<u>14,971</u>
Recorder			
Personal Services	195,609	191,856	3,753
Materials and Supplies	1,200	1,200	-
Contractual Services	3,650	3,300	350
Other	5,797	3,021	2,776
Total Recorder	<u>206,256</u>	<u>199,377</u>	<u>6,879</u>
Maintenance and Operations			
Personal Services	219,073	218,581	492
Materials and Supplies	123,664	109,641	14,023
Contractual Services	1,051,306	1,022,638	28,668
Other	365,864	334,655	31,209
Total Maintenance and Operations	<u>1,759,907</u>	<u>1,685,515</u>	<u>74,392</u>
Board of Revision			
Other	5,079	5,000	79
Building and Grounds			
Capital Outlay	354,296	334,978	19,318
Real Estate Property Taxes			
Other	23,300	23,231	69
Insurance and Pensions			
Personal Services	1,660,000	1,657,136	2,864
Contractual Services	835,189	787,920	47,269
Other	5,575	1,888	3,687
Total Insurance and Pensions	<u>2,500,764</u>	<u>2,446,944</u>	<u>53,820</u>
Professional Services			
Contractual Services	90,668	90,668	-
Common Pleas Court			
Personal Services	53,644	53,340	304
Total General Government- Legislative and Executive	<u>8,709,606</u>	<u>8,470,726</u>	<u>238,880</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	401,654	401,654	-
Materials and Supplies	1,291	500	791
Contractual Services	126,271	107,299	18,972
Other	13,989	11,306	2,683
Total Common Pleas Court	<u>543,205</u>	<u>520,759</u>	<u>22,446</u>

(Continued)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Court			
Personal Services	410,151	409,023	1,128
Materials and Supplies	1,922	1,922	-
Capital Outlay	1,681	1,681	-
Contractual Services	132,695	110,313	22,382
Other	20,278	16,792	3,486
Total Juvenile Court	<u>566,727</u>	<u>539,731</u>	<u>26,996</u>
Probate Court			
Personal Services	129,067	128,424	643
Materials and Supplies	18,111	18,109	2
Contractual Services	2,187	1,942	245
Capital Outlay	554	550	4
Other	10,614	9,408	1,206
Total Probate Court	<u>160,533</u>	<u>158,433</u>	<u>2,100</u>
Clerk of Courts			
Personal Services	839,075	833,450	5,625
Materials and Supplies	23,660	21,778	1,882
Contractual Services	4,492	1,992	2,500
Other	6,453	5,532	921
Total Clerk of Courts	<u>873,680</u>	<u>862,752</u>	<u>10,928</u>
Municipal Court			
Personal Services	872,719	870,809	1,910
Materials and Supplies	7,934	7,644	290
Contractual Services	89,305	84,782	4,523
Other	49,287	48,825	462
Total Municipal Court	<u>1,019,245</u>	<u>1,012,060</u>	<u>7,185</u>
Public Defender			
Personal Services	396,969	393,524	3,445
Materials and Supplies	8,323	8,318	5
Contractual Services	15,036	15,027	9
Other	14,421	12,816	1,605
Total Public Defender	<u>434,749</u>	<u>429,685</u>	<u>5,064</u>
Law Library			
Personal Services	35,433	35,282	151
District Court of Appeals			
Contractual Services	53,679	53,679	-
Jury Commission			
Personal Services	10,026	9,683	343
Materials and Supplies	1,500	1,050	450
Total Jury Commission	<u>11,526</u>	<u>10,733</u>	<u>793</u>
Adult Probation			
Personal Services	192,548	191,012	1,536
Contractual Services	500	-	500
Other	1,551	1,242	309
Total Adult Probation	<u>194,599</u>	<u>192,254</u>	<u>2,345</u>
Juvenile Probation			
Personal Services	421,385	413,513	7,872
Contractual Services	175,600	162,691	12,909
Other	27,526	27,134	392
Total Juvenile Probation	<u>624,511</u>	<u>603,338</u>	<u>21,173</u>
Total General Government-Judicial	<u>4,517,887</u>	<u>4,418,706</u>	<u>99,181</u>
Total General Government	<u>13,227,493</u>	<u>12,889,432</u>	<u>338,061</u>

(Continued)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:			
Justice Center			
Personal Services	879,955	871,177	8,778
Materials and Supplies	22,746	22,148	598
Contractual Services	437,958	436,159	1,799
Capital Outlay	3,000	2,935	65
Other	3,850	3,354	496
Total Justice Center	<u>1,347,509</u>	<u>1,335,773</u>	<u>11,736</u>
Coroner			
Personal Services	91,384	90,473	911
Materials and Supplies	809	809	-
Contractual Services	42,917	42,917	-
Other	8,264	8,264	-
Total Coroner	<u>143,374</u>	<u>142,463</u>	<u>911</u>
Home Arrest			
Personal Services	92,336	91,974	362
Contractual Services	50,713	36,390	14,323
Total Home Arrest	<u>143,049</u>	<u>128,364</u>	<u>14,685</u>
Sheriff			
Personal Services	3,998,429	3,998,409	20
Materials and Supplies	276,169	267,029	9,140
Contractual Services	103,188	98,061	5,127
Other	197,434	193,647	3,787
Total Sheriff	<u>4,575,220</u>	<u>4,557,146</u>	<u>18,074</u>
Building Regulations Department			
Personal Services	307,240	306,701	539
Materials and Supplies	1,449	1,174	275
Contractual Services	200	-	200
Other	30,770	28,789	1,981
Total Building Regulations Department	<u>339,659</u>	<u>336,664</u>	<u>2,995</u>
Disaster Services			
Personal Services	139,653	138,931	722
Materials and Supplies	2,266	1,674	592
Contractual Services	3,300	3,000	300
Other	15,565	14,524	1,041
Total Disaster Services	<u>160,784</u>	<u>158,129</u>	<u>2,655</u>
Detention Home			
Contractual Services	1,053,093	1,053,093	-
911 System			
Contractual Services	162,580	111,032	51,548
Capital Outlay	207,439	90,604	116,835
Total 911 System	<u>370,019</u>	<u>201,636</u>	<u>168,383</u>
Sheriff's Policing Rotary			
Personal Services	217,595	193,691	23,904
Capital Outlay	25,000	22,631	2,369
Other	175,686	128,922	46,764
Total Sheriff's Policing Rotary	<u>418,281</u>	<u>345,244</u>	<u>73,037</u>
Pay to Stay Facility			
Personal Services	158,343	155,152	3,191
Materials and Supplies	3,700	3,523	177
Contractual Services	346,848	341,009	5,839
Capital Outlay	300	300	-
Other	550	430	120
Total Pay to Stay Facility	<u>509,741</u>	<u>500,414</u>	<u>9,327</u>
Total Public Safety	<u>9,060,729</u>	<u>8,758,926</u>	<u>301,803</u>

(Continued)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Public Works:</b>			
Engineer			
Personal Services	156,826	154,487	2,339
Materials and Supplies	5,572	5,572	-
Capital Outlay	857	857	-
<b>Total Public Works</b>	<b>163,255</b>	<b>160,916</b>	<b>2,339</b>
<b>Health:</b>			
Commissioners			
Personal Services	7,196	6,311	885
Contractual Services	21,263	21,263	-
Other	31,381	31,356	25
<b>Total Commissioners</b>	<b>59,840</b>	<b>58,930</b>	<b>910</b>
TB Hospital			
Contractual Services	2,369	2,331	38
Vital Statistics			
Contractual Services	2,200	2,169	31
Other Health			
Contractual Services	199,034	199,034	-
Sheriff			
Other	2,026	2,026	-
<b>Total Health</b>	<b>265,469</b>	<b>264,490</b>	<b>979</b>
<b>Human Services:</b>			
Soldiers Relief			
Personal Services	94,160	89,378	4,782
Materials and Supplies	7,228	4,616	2,612
Contractual Services	8,441	5,215	3,226
Capital Outlay	10,500	10,401	99
Other	567,093	477,042	90,051
<b>Total Soldiers Relief</b>	<b>687,422</b>	<b>586,652</b>	<b>100,770</b>
Veterans Services			
Personal Services	183,620	174,481	9,139
Other	101,380	83,150	18,230
<b>Total Veterans Services</b>	<b>285,000</b>	<b>257,631</b>	<b>27,369</b>
Other Charity			
Other	574	541	33
<b>Total Human Services</b>	<b>972,996</b>	<b>844,824</b>	<b>128,172</b>
<b>Conservation and Recreation:</b>			
Airport			
Contractual Services	80,000	75,911	4,089
Capital Outlay	28,129	22,229	5,900
Other	5,000	5,000	-
<b>Total Airport</b>	<b>113,129</b>	<b>103,140</b>	<b>9,989</b>
Historical Society			
Other	10,000	10,000	-
<b>Total Conservation and Recreation</b>	<b>123,129</b>	<b>113,140</b>	<b>9,989</b>
<b>Other:</b>			
Agriculture			
Contractual Services	576,140	576,140	-
Other	6,769	6,667	102
<b>Total Agriculture</b>	<b>582,909</b>	<b>582,807</b>	<b>102</b>
Unclaimed Monies			
Other	126,953	26,899	100,054

(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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Mt. Eaton Landfill Trust			
Other	400,000	-	400,000
Miscellaneous			
Contractual Services	232,494	205,180	27,314
Other	115,934	114,848	1,086
Total Miscellaneous	348,428	320,028	28,400
Total Other	1,458,290	929,734	528,556
<i>Total Expenditures</i>	<u>25,271,361</u>	<u>23,961,462</u>	<u>1,309,899</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(4,196,871)</u>	<u>1,013,330</u>	<u>5,210,201</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	500	566	66
Advances In	10,000	-	(10,000)
Transfers In	-	300,000	300,000
Transfers Out	(1,790,174)	(1,587,520)	202,654
<i>Total Other Financing Sources (Uses)</i>	<u>(1,779,674)</u>	<u>(1,286,954)</u>	<u>492,720</u>
<i>Net Change in Fund Balance</i>	(5,976,545)	(273,624)	5,702,921
<i>Fund Balance Beginning of Year</i>	4,093,286	4,093,286	-
<i>Prior Year Encumbrances Appropriated</i>	1,958,247	1,958,247	-
<i>Fund Balance End of Year</i>	<u>\$ 74,988</u>	<u>\$ 5,777,909</u>	<u>\$ 5,702,921</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Taxes	\$ 1,200,000	\$ 1,193,084	\$ (6,916)
Charges for Services	10,200	16,734	6,534
Fines and Forfeitures	136,962	84,992	(51,970)
Intergovernmental	5,606,047	5,839,852	233,805
Contributions and Donations	-	27,713	27,713
Other	46,700	37,198	(9,502)
<i>Total Revenues</i>	<u>6,999,909</u>	<u>7,199,573</u>	<u>199,664</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	2,795,627	2,467,887	327,740
Capital Outlay	424,123	379,435	44,688
Materials and Supplies	1,628,080	1,502,356	125,724
Contractual Services	2,005,511	1,424,384	581,127
Other	862,496	813,483	49,013
<i>Total Expenditures</i>	<u>7,715,837</u>	<u>6,587,545</u>	<u>1,128,292</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(715,928)	612,028	1,327,956
<b>Other Financing Uses</b>			
Transfers Out	(286,000)	(285,984)	16
<i>Net Change in Fund Balance</i>	(1,001,928)	326,044	1,327,972
<i>Fund Balance Beginning of Year</i>	290,744	290,744	-
Prior Year Encumbrances Appropriated	711,184	711,184	-
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 1,327,972</u>	<u>\$ 1,327,972</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Board of MRDD*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 6,237,397	\$ 6,688,576	\$ 451,179
Charges for Services	86,000	91,349	5,349
Intergovernmental	3,780,859	4,920,576	1,139,717
Interest	700	3,213	2,513
Other	26,300	58,970	32,670
<i>Total Revenues</i>	<u>10,131,256</u>	<u>11,762,684</u>	<u>1,631,428</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	8,619,884	7,301,568	1,318,316
Materials and Supplies	387,304	339,988	47,316
Contractual Services	3,411,118	2,235,649	1,175,469
Capital Outlay	440,121	402,157	37,964
Other	3,015,667	2,339,778	675,889
<i>Total Expenditures</i>	<u>15,874,094</u>	<u>12,619,140</u>	<u>3,254,954</u>
<i>Deficiency of Revenues Under Expenditures</i>	(5,742,838)	(856,456)	4,886,382
<b>Other Financing Uses</b>			
Transfers Out	(1,954,639)	-	1,954,639
<i>Net Change in Fund Balance</i>	(7,697,477)	(856,456)	6,841,021
<i>Fund Balance Beginning of Year</i>	8,179,971	8,179,971	-
Prior Year Encumbrances Appropriated	257,506	257,506	-
<i>Fund Balance End of Year</i>	<u>\$ 740,000</u>	<u>\$ 7,581,021</u>	<u>\$ 6,841,021</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 8,078,627	\$ 9,335,794	\$ 1,257,167
Other	910,000	590,999	(319,001)
<i>Total Revenues</i>	<u>8,988,627</u>	<u>9,926,793</u>	<u>938,166</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	2,529,565	2,506,140	23,425
Materials and Supplies	87,966	74,738	13,228
Contractual Services	7,045,374	7,010,177	35,197
Capital Outlay	239,891	236,616	3,275
Other	1,061,416	999,206	62,210
<i>Total Expenditures</i>	<u>10,964,212</u>	<u>10,826,877</u>	<u>137,335</u>
<i>Deficiency of Revenues Under Expenditures</i>	(1,975,585)	(900,084)	1,075,501
<b>Other Financing Sources</b>			
Transfers In	481,760	438,829	(42,931)
<i>Net Change in Fund Balance</i>	(1,493,825)	(461,255)	1,032,570
<i>Fund Balance Beginning of Year</i>	594,619	594,619	-
Prior Year Encumbrances Appropriated	999,207	999,207	-
<i>Fund Balance End of Year</i>	<u>\$ 100,001</u>	<u>\$ 1,132,571</u>	<u>\$ 1,032,570</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 1,056,335	\$ 1,130,194	\$ 73,859
Charges for Services	2,416,644	2,449,716	33,072
Intergovernmental	119,565	119,565	-
Other	10,000	43,825	33,825
<i>Total Revenues</i>	<u>3,602,544</u>	<u>3,743,300</u>	<u>140,756</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,243,021	2,968,680	274,341
Materials and Supplies	431,867	409,015	22,852
Contractual Services	424,365	316,174	108,191
Capital Outlay	32,979	14,602	18,377
Other	65,800	15,991	49,809
<i>Total Expenditures</i>	<u>4,198,032</u>	<u>3,724,462</u>	<u>473,570</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(595,488)	18,838	614,326
<b>Other Financing Uses</b>			
Transfers Out	(247,472)	-	247,472
<i>Net Change in Fund Balance</i>	(842,960)	18,838	861,798
<i>Fund Balance Beginning of Year</i>	2,530,128	2,530,128	-
Prior Year Encumbrances Appropriated	140,475	140,475	-
<i>Fund Balance End of Year</i>	<u>\$ 1,827,643</u>	<u>\$ 2,689,441</u>	<u>\$ 861,798</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,609,482	\$ 3,835,742	\$ 226,260
Charges for Services	695,000	1,140,907	445,907
Intergovernmental	2,496,994	2,539,470	42,476
Interest	-	323	323
Other	10,000	57,013	47,013
<i>Total Revenues</i>	<u>6,811,476</u>	<u>7,573,455</u>	<u>761,979</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,108,031	3,039,362	68,669
Materials and Supplies	53,812	49,314	4,498
Contractual Services	3,890,555	3,870,676	19,879
Capital Outlay	53,381	39,478	13,903
Other	99,445	69,673	29,772
<i>Total Expenditures</i>	<u>7,205,224</u>	<u>7,068,503</u>	<u>136,721</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(393,748)	504,952	898,700
<b>Other Financing Uses</b>			
Transfers Out	(370,678)	-	370,678
<i>Net Change in Fund Balance</i>	(764,426)	504,952	1,269,378
<i>Fund Balance Beginning of Year</i>	3,295,423	3,295,423	-
Prior Year Encumbrances Appropriated	452,166	452,166	-
<i>Fund Balance End of Year</i>	<u>\$ 2,983,163</u>	<u>\$ 4,252,541</u>	<u>\$ 1,269,378</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 144,000	\$ 160,561	\$ 16,561
Other	-	1,187	1,187
<i>Total Revenues</i>	<u>144,000</u>	<u>161,748</u>	<u>17,748</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	102,204	97,623	4,581
Materials and Supplies	17,756	11,493	6,263
Contractual Services	16,000	10,300	5,700
Capital Outlay	20,000	13,602	6,398
Other	223,917	99,839	124,078
<i>Total Expenditures</i>	<u>379,877</u>	<u>232,857</u>	<u>147,020</u>
<i>Deficiency of Revenues Under Expenditures</i>	(235,877)	(71,109)	164,768
<b>Other Financing Uses</b>			
Transfers Out	(45,528)	-	45,528
<i>Net Change in Fund Balance</i>	(281,405)	(71,109)	210,296
<i>Fund Balance Beginning of Year</i>	260,504	260,504	-
Prior Year Encumbrances Appropriated	20,901	20,901	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 210,296</u>	<u>\$ 210,296</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 900,000	\$ 1,012,319	\$ 112,319
Licenses and Permits	200	290	90
Other	-	72,107	72,107
<i>Total Revenues</i>	<u>900,200</u>	<u>1,084,716</u>	<u>184,516</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	604,335	589,191	15,144
Materials and Supplies	20,312	17,082	3,230
Contractual Services	780,555	770,650	9,905
Other	97,740	73,590	24,150
<i>Total Expenditures</i>	<u>1,502,942</u>	<u>1,450,513</u>	<u>52,429</u>
<i>Deficiency of Revenues Under Expenditures</i>	(602,742)	(365,797)	236,945
<b>Other Financing Sources (Uses)</b>			
Transfers In	10,000	75,000	65,000
Transfers Out	(93,459)	-	93,459
<b>Total Other Financing Sources (Uses)</b>	<u>(83,459)</u>	<u>75,000</u>	<u>158,459</u>
<i>Net Change in Fund Balance</i>	(686,201)	(290,797)	395,404
<i>Fund Balance Beginning of Year</i>	637,596	637,596	-
Prior Year Encumbrances Appropriated	48,607	48,607	-
<i>Fund Balance End of Year</i>	<u>\$ 2</u>	<u>\$ 395,406</u>	<u>\$ 395,404</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 14,000	\$ 14,205	\$ 205
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	90,089	14,923	75,166
Total Indigent Guardianship	90,089	14,923	75,166
<i>Total Expenditures</i>	90,089	14,923	75,166
<i>Net Change in Fund Balance</i>	(76,089)	(718)	75,371
<i>Fund Balance Beginning of Year</i>	61,729	61,729	-
Prior Year Encumbrances Appropriated	14,360	14,360	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 75,371</u>	<u>\$ 75,371</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Computerized Legal Research  
For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 4,000	\$ 1,543	\$ (2,457)
<b>Expenditures</b>			
Total Expenditures	-	-	-
<i>Excess of Revenues Over Expenditures</i>	4,000	1,543	(2,457)
<b>Other Financing Uses</b>			
Transfers Out	(5,596)	(5,596)	-
<i>Net Change in Fund Balance</i>	(1,596)	(4,053)	(2,457)
<i>Fund Balance Beginning of Year</i>	4,053	4,053	-
<i>Fund Balance End of Year</i>	<u>\$ 2,457</u>	<u>\$ -</u>	<u>\$ (2,457)</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ -	\$ 2,842	\$ 2,842
<b>Expenditures</b>			
Current:			
Public Safety			
Other	4,251	834	3,417
<i>Net Change in Fund Balance</i>	(4,251)	2,008	6,259
<i>Fund Balance Beginning of Year</i>	4,251	4,251	-
<i>Fund Balance End of Year</i>	\$ -	\$ 6,259	\$ 6,259

**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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 183,017	\$ 183,017	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	314,469	229,689	84,780
Other	15,097	2,050	13,047
<i>Total Expenditures</i>	<u>329,566</u>	<u>231,739</u>	<u>97,827</u>
<i>Net Change in Fund Balance</i>	(146,549)	(48,722)	97,827
<i>Fund Balance Beginning of Year</i>	129,094	129,094	0
Prior Year Encumbrances Appropriated	17,455	17,455	0
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 97,827</u>	<u>\$ 97,827</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 200,000	\$ 236,714	\$ 36,714
Fines and Forfeitures	100	250	150
Other	14,900	16,631	1,731
<i>Total Revenues</i>	<u>215,000</u>	<u>253,595</u>	<u>38,595</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	58,531	48,945	9,586
Materials and Supplies	33,130	26,717	6,413
Contractual Services	97,850	94,575	3,275
Capital Outlay	5,570	1,000	4,570
Other	63,044	33,224	29,820
<i>Total Expenditures</i>	<u>258,125</u>	<u>204,461</u>	<u>53,664</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(43,125)	49,134	92,259
<b>Other Financing Uses</b>			
Transfers Out	(166,011)	-	166,011
<i>Net Change in Fund Balance</i>	(209,136)	49,134	258,270
<i>Fund Balance Beginning of Year</i>	199,241	199,241	-
Prior Year Encumbrances Appropriated	9,895	9,895	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 258,270</u>	<u>\$ 258,270</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 24,051	\$ 24,051
<i>Total Revenues</i>	<u>-</u>	<u>24,051</u>	<u>24,051</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	7,983	7,881	102
Contractual Services	37,218	20,332	16,886
<i>Total Expenditures</i>	<u>45,201</u>	<u>28,213</u>	<u>16,988</u>
<i>Deficiency of Revenues Under Expenditures</i>	(45,201)	(4,162)	41,039
<b>Other Financing Sources</b>			
Transfers In	24,051	-	(24,051)
<i>Net Change in Fund Balance</i>	(21,150)	(4,162)	16,988
<i>Fund Balance Beginning of Year</i>	10,507	10,507	-
Prior Year Encumbrances Appropriated	10,643	10,643	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 16,988</u>	<u>\$ 16,988</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bureau of Support*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 250,000	\$ 288,683	\$ 38,683
Intergovernmental	1,497,923	1,470,841	(27,082)
Other	2,000	4,865	2,865
<i>Total Revenues</i>	<u>1,749,923</u>	<u>1,764,389</u>	<u>14,466</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	1,236,915	1,176,743	60,172
Materials and Supplies	52,373	52,109	264
Contractual Services	392,584	330,079	62,505
Capital Outlay	27,500	22,375	5,125
Other	267,451	258,022	9,429
<i>Total Expenditures</i>	<u>1,976,823</u>	<u>1,839,328</u>	<u>137,495</u>
<i>Deficiency of Revenues Under Expenditures</i>	(226,900)	(74,939)	151,961
<b>Other Financing Uses</b>			
Transfers Out	(148,647)	-	148,647
<i>Net Change in Fund Balance</i>	(375,547)	(74,939)	300,608
<i>Fund Balance Beginning of Year</i>	294,431	294,431	-
Prior Year Encumbrances Appropriated	81,117	81,117	-
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 300,609</u>	<u>\$ 300,608</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 826,969	\$ 636,945	\$ (190,024)
Interest	3,000	23,058	20,058
Other	64,578	99,178	34,600
<i>Total Revenues</i>	<u>894,547</u>	<u>759,181</u>	<u>(135,366)</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	1,250,834	828,585	422,249
Other	98,066	58,067	39,999
<i>Total Expenditures</i>	<u>1,348,900</u>	<u>886,652</u>	<u>462,248</u>
<i>Net Change in Fund Balance</i>	(454,353)	(127,471)	326,882
<i>Fund Balance Beginning of Year</i>	394,613	394,613	-
Prior Year Encumbrances Appropriated	59,741	59,741	-
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 326,883</u>	<u>\$ 326,882</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$ -	\$ 2,494	\$ 2,494
<b>Expenditures</b>			
Current:			
Capital Outlay			
Contractual Services	23,362	2,163	21,199
Capital Outlay	1,653	-	1,653
<i>Total Expenditures</i>	<u>25,015</u>	<u>2,163</u>	<u>22,852</u>
<i>Net Change in Fund Balance</i>	(25,015)	331	25,346
<i>Fund Balance Beginning of Year</i>	25,016	25,016	-
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 25,347</u>	<u>\$ 25,346</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 3,000	\$ 5,666	\$ 2,666
<b>Expenditures</b>			
Current:			
Public Safety			
Other	7,442	-	7,442
<i>Net Change in Fund Balance</i>	(4,442)	5,666	10,108
<i>Fund Balance Beginning of Year</i>	4,442	4,442	-
<i>Fund Balance End of Year</i>	\$ -	\$ 10,108	\$ 10,108



**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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 845	\$ 845	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Other	5,523	-	5,523
<i>Net Change in Fund Balance</i>	(4,678)	845	5,523
<i>Fund Balance Beginning of Year</i>	4,678	4,678	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 5,523</u>	<u>\$ 5,523</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 25,000	\$ 34,352	\$ 9,352
<b>Expenditures</b>			
Current:			
Public Safety			
Other	41,724	31,906	9,818
<i>Net Change in Fund Balance</i>	(16,724)	2,446	19,170
<i>Fund Balance Beginning of Year</i>	16,724	16,724	-
<i>Fund Balance End of Year</i>	\$ -	\$ 19,170	\$ 19,170

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Litter Control*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 336,249	\$ 342,187	\$ 5,938
Other	8,000	21,455	13,455
<i>Total Revenues</i>	<u>344,249</u>	<u>363,642</u>	<u>19,393</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	74,080	73,722	358
Contractual Services	198,767	182,854	15,913
Capital Outlay	2,630	2,000	630
Other	108,650	104,375	4,275
<i>Total Expenditures</i>	<u>384,127</u>	<u>362,951</u>	<u>21,176</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(39,878)	691	40,569
<b>Other Financing Uses</b>			
Transfers Out	<u>(17,446)</u>	-	<u>17,446</u>
<i>Net Change in Fund Balance</i>	(57,324)	691	58,015
<i>Fund Balance Beginning of Year</i>	31,097	31,097	-
Prior Year Encumbrances Appropriated	30,176	30,176	-
<i>Fund Balance End of Year</i>	<u>\$ 3,949</u>	<u>\$ 61,964</u>	<u>\$ 58,015</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 28,829	\$ 8,829
<b>Expenditures</b>			
Current:			
Public Safety			
Other	54,132	18,585	35,547
<i>Net Change in Fund Balance</i>	(34,132)	10,244	44,376
<i>Fund Balance Beginning of Year</i>	31,991	31,991	-
Prior Year Encumbrances Appropriated	2,141	2,141	-
<i>Fund Balance End of Year</i>	\$ -	\$ 44,376	\$ 44,376

**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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 100,000	\$ 166,552	\$ 66,552
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	10,680	1,991	8,689
Contractual Services	300,761	145,818	154,943
Other	40,000	40,000	-
<i>Total Expenditures</i>	<u>351,441</u>	<u>187,809</u>	<u>163,632</u>
<i>Deficiency of Revenues Under Expenditures</i>	(251,441)	(21,257)	230,184
<b>Other Financing Uses</b>			
Transfers Out	(79,153)	-	79,153
<i>Net Change in Fund Balance</i>	(330,594)	(21,257)	309,337
<i>Fund Balance Beginning of Year</i>	289,154	289,154	-
<i>Prior Year Encumbrances Appropriated</i>	41,441	41,441	-
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 309,338</u>	<u>\$ 309,337</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Recorder's Equipment  
For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 76,317	\$ 78,697	\$ 2,380
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Contractual Services	162,888	107,572	55,316
<i>Net Change in Fund Balance</i>	(86,571)	(28,875)	57,696
<i>Fund Balance Beginning of Year</i>	47,352	47,352	-
Prior Year Encumbrances Appropriated	39,219	39,219	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 57,696</u>	<u>\$ 57,696</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 112,000	\$ 134,629	\$ 22,629
Other	900	1,617	717
<i>Total Revenues</i>	<u>112,900</u>	<u>136,246</u>	<u>23,346</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	82,999	73,642	9,357
Materials and Supplies	3,436	2,400	1,036
Contractual Services	1,644	1,540	104
Capital Outlay	1,475	1,438	37
Other	71,303	70,501	802
<i>Total Expenditures</i>	<u>160,857</u>	<u>149,521</u>	<u>11,336</u>
<i>Deficiency of Revenues Under Expenditures</i>	(47,957)	(13,275)	34,682
<b>Other Financing Sources</b>			
Transfers In	28,000	28,000	-
<i>Net Change in Fund Balance</i>	(19,957)	14,725	34,682
<i>Fund Balance Beginning of Year</i>	19,356	19,356	-
Prior Year Encumbrances Appropriated	874	874	-
<i>Fund Balance End of Year</i>	<u>\$ 273</u>	<u>\$ 34,955</u>	<u>\$ 34,682</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 24,743	\$ 24,743	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Other	50,794	26,051	24,743
<i>Net Change in Fund Balance</i>	(26,051)	(1,308)	24,743
<i>Fund Balance Beginning of Year</i>	26,051	26,051	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 24,743</u>	<u>\$ 24,743</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Narcotics Task Force*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 94,764	\$ 81,457	\$ (13,307)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	83,426	79,337	4,089
Other	28,341	11,642	16,699
<i>Total Expenditures</i>	<u>111,767</u>	<u>90,979</u>	<u>20,788</u>
<i>Net Change in Fund Balance</i>	(17,003)	(9,522)	7,481
<i>Fund Balance Beginning of Year</i>	17,003	17,003	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 7,481</u>	<u>\$ 7,481</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 230,070	\$ 153,589	\$ (76,481)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	193,655	129,329	64,326
Materials and Supplies	637	449	188
Contractual Services	29,243	17,475	11,768
Capital Outlay	1,634	1,634	-
Other	44,389	40,076	4,313
<i>Total Expenditures</i>	<u>269,558</u>	<u>188,963</u>	<u>80,595</u>
<i>Net Change in Fund Balance</i>	(39,488)	(35,374)	4,114
<i>Fund Balance Beginning of Year</i>	31,919	31,919	-
Prior Year Encumbrances Appropriated	7,569	7,569	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 4,114</u>	<u>\$ 4,114</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 339,640	\$ 339,640	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	251,500	245,257	6,243
Materials and Supplies	21,564	8,115	13,449
Contractual Services	6,958	4,635	2,323
Capital Outlay	5,287	1,000	4,287
Other	64,527	50,802	13,725
Total Expenditures	<u>349,836</u>	<u>309,809</u>	<u>40,027</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,196)	29,831	40,027
<b>Other Financing Uses</b>			
Transfers Out	<u>(422,756)</u>	<u>(300,000)</u>	<u>122,756</u>
Net Change in Fund Balance	(432,952)	(270,169)	162,783
Fund Balance Beginning of Year	426,117	426,117	-
Prior Year Encumbrances Appropriated	6,836	6,836	-
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 162,784</u>	<u>\$ 162,783</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CHIP Program*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 393,807	\$ 393,807	\$ -
<b>Expenditures</b>			
Current:			
Urban Redevelopment and Housing			
Capital Outlay	322,176	322,176	-
Other	71,631	71,631	-
<i>Total Expenditures</i>	<u>393,807</u>	<u>393,807</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Fund Balance End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Computerization*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 205,300	\$ 224,473	\$ 19,173
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	41,766	41,709	57
Contractual Services	13,347	13,347	-
Other	325,008	305,688	19,320
<i>Total Expenditures</i>	<u>380,121</u>	<u>360,744</u>	<u>19,377</u>
<i>Deficiency of Revenues Under Expenditures</i>	(174,821)	(136,271)	38,550
<b>Other Financing Sources (Uses)</b>			
Transfers In	55,595	55,595	-
Transfers Out	(38,524)	-	38,524
<i>Total Other Financing Sources (Uses)</i>	<u>17,071</u>	<u>55,595</u>	<u>38,524</u>
<i>Net Change in Fund Balance</i>	(157,750)	(80,676)	77,074
<i>Fund Balance Beginning of Year</i>	99,810	99,810	-
<i>Prior Year Encumbrances Appropriated</i>	57,941	57,941	-
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 77,075</u>	<u>\$ 77,074</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 212,559	\$ 135,235	\$ (77,324)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	270,817	176,188	94,629
Materials and Supplies	2,125	948	1,177
Contractual Services	11,991	11,969	22
Other	9,432	5,974	3,458
<i>Total Expenditures</i>	<u>294,365</u>	<u>195,079</u>	<u>99,286</u>
<i>Deficiency of Revenues Under Expenditures</i>	(81,806)	(59,844)	21,962
<b>Other Financing Sources</b>			
Transfers In	29,949	29,949	-
<i>Net Change in Fund Balance</i>	(51,857)	(29,895)	21,962
<i>Fund Balance Beginning of Year</i>	51,858	51,858	-
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 21,963</u>	<u>\$ 21,962</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 140,007	\$ 93,338	\$ (46,669)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	130,576	85,116	45,460
Other	13,293	7,700	5,593
<i>Total Expenditures</i>	<u>143,869</u>	<u>92,816</u>	<u>51,053</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(3,862)	522	4,384
<b>Other Financing Sources</b>			
Transfers In	-	5,000	5,000
<i>Net Change in Fund Balance</i>	(3,862)	5,522	9,384
<i>Fund Balance Beginning of Year</i>	3,863	3,863	-
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 9,385</u>	<u>\$ 9,384</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 36,557	\$ 20,802	\$ (15,755)
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	49,021	49,021	-
Other	5,386	1,599	3,787
<i>Total Expenditures</i>	<u>54,407</u>	<u>50,620</u>	<u>3,787</u>
<i>Deficiency of Revenues Under Expenditures</i>	(17,850)	(29,818)	(11,968)
<b>Other Financing Sources</b>			
Transfers In	6,302	6,302	-
<i>Net Change in Fund Balance</i>	(11,548)	(23,516)	(11,968)
<i>Fund Deficit Beginning of Year</i>	(9,452)	(9,452)	-
Prior Year Encumbrances Appropriated	21,000	21,000	-
<i>Fund Deficit End of Year</i>	<u>\$ -</u>	<u>\$ (11,968)</u>	<u>\$ (11,968)</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Accountability Incentive Block Grant  
For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 16,427	\$ 13,683	\$ (2,744)
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	15,467	14,342	1,125
Capital Outlay	6,119	-	6,119
<i>Total Expenditures</i>	<u>21,586</u>	<u>14,342</u>	<u>7,244</u>
<i>Deficiency of Revenues Under Expenditures</i>	(5,159)	(659)	4,500
<b>Other Financing Sources</b>			
Transfers In	1,500	1,500	-
<i>Net Change in Fund Balance</i>	(3,659)	841	4,500
<i>Fund Deficit Beginning of Year</i>	(6,933)	(6,933)	-
Prior Year Encumbrances Appropriated	10,592	10,592	0
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Court Security System  
For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	977	977	-
<i>Net Change in Fund Balance</i>	(977)	(977)	-
<i>Fund Balance Beginning of Year</i>	372	372	-
Prior Year Encumbrances Appropriated	605	605	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mediation Services*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 50,000	\$ 62,564	\$ 12,564
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	140,983	113,321	27,662
<i>Net Change in Fund Balance</i>	(90,983)	(50,757)	40,226
<i>Fund Balance Beginning of Year</i>	55,910	55,910	-
Prior Year Encumbrances Appropriated	35,073	35,073	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 40,226</u>	<u>\$ 40,226</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 166,891	\$ 166,891	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Other	498,951	108,351	390,600
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(332,060)	58,540	390,600
<b>Other Financing Uses</b>			
Transfers Out	(55,000)	(55,000)	-
<i>Net Change in Fund Balance</i>	(387,060)	3,540	390,600
<i>Fund Balance Beginning of Year</i>	383,667	383,667	-
Prior Year Encumbrances Appropriated	3,393	3,393	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 390,600</u>	<u>\$ 390,600</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Department of Justice Special Projects  
For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 488,129	\$ 389,940	\$ (98,189)
<b>Expenditures</b>			
Current:			
Public Safety			
Capital Outlay	474,815	435,225	39,590
Other	13,320	-	13,320
<i>Total Expenditures</i>	<u>488,135</u>	<u>435,225</u>	<u>52,910</u>
<i>Net Change in Fund Balance</i>	(6)	(45,285)	(45,279)
<i>Fund Deficit Beginning of Year</i>	(137,769)	(137,769)	-
Prior Year Encumbrances Appropriated	137,775	137,775	-
<i>Fund Deficit End of Year</i>	<u>\$ -</u>	<u>\$ (45,279)</u>	<u>\$ (45,279)</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Other:			
Personal Services	305,713	-	305,713
<i>Total Expenditures</i>	305,713	-	305,713
<i>Net Change in Fund Balance</i>	(305,713)	-	305,713
<i>Fund Balance Beginning of Year</i>	805,713	805,713	-
<i>Fund Balance End of Year</i>	<u>\$ 500,000</u>	<u>\$ 805,713</u>	<u>\$ 305,713</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mt. Eaton Landfill*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	-	-	-
<b>Other Financing Uses</b>			
Transfers Out	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Voter Registration Grant  
For the Year Ended December 31, 2006*

	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			
Materials and Supplies	25,370	25,370	-
<i>Net Change in Fund Balance</i>	(25,370)	(25,370)	-
<i>Fund Balance Beginning of Year</i>	23,435	23,435	-
Prior Year Encumbrances Appropriated	1,935	1,935	-
<i>Fund Balance 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*  
*Child Abuse Task Force*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 38,093	\$ 46,661	\$ 8,568
Other	-	3,735	3,735
<i>Total Revenues</i>	<u>38,093</u>	<u>50,396</u>	<u>12,303</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	735	529	206
Other	51,131	50,862	269
<i>Total Expenditures</i>	<u>51,866</u>	<u>51,391</u>	<u>475</u>
<i>Net Change in Fund Balance</i>	(13,773)	(995)	12,778
<i>Fund Balance Beginning of Year</i>	15,287	15,287	-
Prior Year Encumbrances Appropriated	3,774	3,774	-
<i>Fund Balance End of Year</i>	<u>\$ 5,288</u>	<u>\$ 18,066</u>	<u>\$ 12,778</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Fee Assessment*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 15,600	\$ 15,879	\$ 279
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	3,260	3,035	225
Other	13,036	12,140	896
<i>Total Expenditures</i>	<u>16,296</u>	<u>15,175</u>	<u>1,121</u>
<i>Net Change in Fund Balance</i>	(696)	704	1,400
<i>Fund Balance Beginning of Year</i>	696	696	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ 1,400</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Rental Income	\$ 122,410	\$ 122,411	\$ 1
<b>Expenditures</b>			
Current:			
Other	39,751	800	38,951
Debt Service			
Principal Retirement	573,500	573,500	-
Interest and Fiscal Charges	507,429	507,429	-
Total Debt Service	<u>1,080,929</u>	<u>1,080,929</u>	<u>-</u>
Total Expenditures	<u>1,120,680</u>	<u>1,081,729</u>	<u>38,951</u>
<i>Deficiency of Revenues Under Expenditures</i>	(998,270)	(959,318)	38,952
<b>Other Financing Sources</b>			
Transfers In	918,923	918,923	-
<i>Net Change in Fund Balance</i>	(79,347)	(40,395)	38,952
<i>Fund Balance Beginning of Year</i>	829,348	829,348	-
<i>Fund Balance End of Year</i>	<u>\$ 750,001</u>	<u>\$ 788,953</u>	<u>\$ 38,952</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 10,000	\$ 10,088	\$ 88
Rental Income	468,413	469,495	1,082
<i>Total Revenues</i>	<u>478,413</u>	<u>479,583</u>	<u>1,170</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	3,570,050	2,363,141	1,206,909
<i>Deficiency of Revenues Under Expenditures</i>	(3,091,637)	(1,883,558)	1,208,079
<b>Other Financing Sources (Uses)</b>			
Transfers In	420,000	652,789	232,789
Transfers Out	(404,544)	-	404,544
<i>Total Other Financing Sources (Uses)</i>	<u>15,456</u>	<u>652,789</u>	<u>637,333</u>
<i>Net Change in Fund Balance</i>	(3,076,181)	(1,230,769)	1,845,412
<i>Fund Balance Beginning of Year</i>	2,548,832	2,548,832	-
Prior Year Encumbrances Appropriated	527,350	527,350	-
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 1,845,413</u>	<u>\$ 1,845,412</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Issue II  
For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 710,063	\$ 708,200	\$ (1,863)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	966,453	952,756	13,697
<i>Total Expenditures</i>	966,453	952,756	13,697
<i>Excess of Revenues Under Expenditures</i>	(256,390)	(244,556)	11,834
<b>Other Financing Sources</b>			
Proceeds from OPWC Loan	100,000	100,000	-
<i>Net Change in Fund Balance</i>	(156,390)	(144,556)	11,834
<i>Fund Deficit Beginning of Year</i>	(89,062)	(89,062)	-
Prior Year Encumbrances Appropriated	245,453	245,453	-
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 11,835</u>	<u>\$ 11,834</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 21,600	\$ 1,600
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	130,000	127,004	2,996
Other	35,557	29,247	6,310
<i>Total Expenditures</i>	<u>165,557</u>	<u>156,251</u>	<u>9,306</u>
<i>Net Change in Fund Balance</i>	(145,557)	(134,651)	10,906
<i>Fund Balance Beginning of Year</i>	128,955	128,955	-
Prior Year Encumbrances Appropriated	16,602	16,602	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 10,906</u>	<u>\$ 10,906</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 1,147,834	\$ 665,814	\$ (482,020)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	1,147,834	1,081,394	66,440
<i>Net Change in Fund Balance</i>	-	(415,580)	(415,580)
<i>Fund Deficit Beginning of Year</i>	(471,105)	(471,105)	-
Prior Year Encumbrances Appropriated	471,105	471,105	-
<i>Fund Deficit End of Year</i>	<u>\$ -</u>	<u>\$ (415,580)</u>	<u>\$ (415,580)</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 740,722	\$ 321,952	\$ (418,770)
Contributions and Donation	750,000	750,000	0
<i>Total Revenues</i>	<u>1,490,722</u>	<u>1,071,952</u>	<u>(418,770)</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	1,503,590	1,450,513	53,077
<i>Net Change in Fund Balance</i>	(12,868)	(378,561)	(365,693)
<i>Fund Deficit Beginning of Year</i>	(126,462)	(126,462)	-
Prior Year Encumbrances Appropriated	139,330	139,330	-
<i>Fund Deficit End of Year</i>	<u>\$ -</u>	<u>\$ (365,693)</u>	<u>\$ (365,693)</u>



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**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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 612,632	\$ 745,841	\$ 133,209
Other	200,000	195,659	(4,341)
<i>Total Operating Revenues</i>	<u>812,632</u>	<u>941,500</u>	<u>128,868</u>
<b>Operating Expenses</b>			
Personal Services	222,265	216,271	5,994
Contractual Services	663,950	446,034	217,916
Materials and Supplies	18,731	17,661	1,070
Capital Outlay	321,576	235,941	85,635
Other	734,940	207,852	527,088
<i>Total Operating Expenses</i>	<u>1,961,462</u>	<u>1,123,759</u>	<u>837,703</u>
<i>Operating Loss</i>	(1,148,830)	(182,259)	966,571
<b>Non Operating Revenues (Expenses)</b>			
Intergovernmental	247,601	247,601	-
Principal Retirement	(33,200)	(33,200)	-
Interest and Fiscal Charges	(110,022)	(109,602)	420
<i>Total Non Operating Revenues (Expenses)</i>	<u>104,379</u>	<u>104,799</u>	<u>420</u>
<i>Loss Before Transfers</i>	(1,044,451)	(77,460)	966,991
Transfers Out	(470,070)	(277,787)	192,283
<i>Net Loss</i>	(1,514,521)	(355,247)	1,159,274
<i>Fund Equity Beginning of Year</i>	1,192,537	1,192,537	-
Prior Year Encumbrances Appropriated	322,882	322,882	-
<i>Fund Equity End of Year</i>	<u>\$ 898</u>	<u>\$ 1,160,172</u>	<u>\$ 1,159,274</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, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 7,750,000	\$ 8,096,082	\$ 346,082
<b>Operating Expenses</b>			
Personal Services	290,000	140,027	149,973
Contractual Services	1,044,930	876,666	168,264
Claims	7,250,000	7,010,956	239,044
Other	161,243	42,450	118,793
<i>Total Operating Expenses</i>	<u>8,746,173</u>	<u>8,070,099</u>	<u>676,074</u>
<i>Income (Loss) Before Transfers</i>	(996,173)	25,983	1,022,156
Transfers Out	(200,000)	-	200,000
<i>Net Income (Loss)</i>	(1,196,173)	25,983	1,222,156
<i>Fund Equity Beginning of Year</i>	2,650,521	2,650,521	-
Prior Year Encumbrances Appropriated	45,652	45,652	-
<i>Fund Equity End of Year</i>	<u>\$ 1,500,000</u>	<u>\$ 2,722,156</u>	<u>\$ 1,222,156</u>

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

## **Combining Statements - Nonmajor Fiduciary Funds**

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

### **Private Purpose Trust Funds**

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

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

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

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

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

### **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.

#### ***Subdivision Agency***

To account for funds held for other political subdivisions for which the County acts as fiscal agent. During 2006, the County discontinued the accounting process and eliminated the use of this fund.

#### ***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.

## Combining Statements - Nonmajor Fiduciary Funds

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

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

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

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

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

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

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

*Medway*

*Building Standards Fee Assessment*

*SSI Funds Trust*

*Elections Commission*

*Marriage Licenses*

*Contract Performance Deposits*

*Park District*

*Board of MRDD Food Service*

*County Agency*

*Inmate Agency*

*Ohio House Trust Fees*

**Wayne County, Ohio**

*Combining Statement of Net Assets*

*Private Purpose Trust Funds*

*December 31, 2006*

	<u>Children's Services Trust</u>	<u>Care Center Resident Trust</u>	<u>Totals</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 180,190	\$ -	\$ 180,190
Cash and Cash Equivalents in Segregated Accounts	7,179	17,560	24,739
Accrued Interest Receivable	769	-	769
<i>Total Assets</i>	<u>\$ 188,138</u>	<u>\$ 17,560</u>	<u>\$ 205,698</u>
<b>Liabilities</b>			
Accounts Payable	1,988	-	1,988
<i>Total Liabilities</i>	<u>1,988</u>	<u>-</u>	<u>1,988</u>
<b>Net Assets</b>			
Held in Trust for Other Purposes	<u>\$ 186,150</u>	<u>\$ 17,560</u>	<u>\$ 203,710</u>



**Wayne County, Ohio**

*Combining Statement of Changes in Net Assets*

*Private Purpose Trust Funds*

*For the Year Ended December 31, 2006*

	<u>Children's Services Trust</u>	<u>Care Center Resident Trust</u>	<u>Totals</u>
<b>Additions</b>			
Interest	\$ 8,652	\$ 79	\$ 8,731
Gifts and Donations	<u>23,244</u>	<u>30,913</u>	<u>54,157</u>
<i>Total Additions</i>	<u>31,896</u>	<u>30,992</u>	<u>62,888</u>
<b>Deductions</b>			
Benefits	<u>28,493</u>	<u>35,363</u>	<u>63,856</u>
<i>Change in Net Assets</i>	3,403	(4,371)	(968)
<i>Net Assets Beginning of Year</i>	<u>182,747</u>	<u>21,931</u>	<u>204,678</u>
<i>Net Assets End of Year</i>	<u>\$ 186,150</u>	<u>\$ 17,560</u>	<u>\$ 203,710</u>

**Wayne County, Ohio**

*Combining Statement of Assets and Liabilities*

*Agency Funds*

*December 31, 2006*

	Undivided and Library Local Government	Payroll Agency	Subdivision Agency	Real Estate Tax	Undivided Taxes
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 384,407	\$ -	\$ 1,802	\$ 4,220,035
Cash and Cash Equivalents:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Taxes	-	-	-	-	106,817,725
Sales Tax	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	4,053,518	-	-	-	-
<i>Total Assets</i>	<u>\$ 4,053,518</u>	<u>\$ 384,407</u>	<u>\$ -</u>	<u>\$ 1,802</u>	<u>\$ 111,037,760</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 25,692
Accrued Wages	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	4,053,518	384,407	-	1,802	111,012,068
Undistributed Monies	-	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 4,053,518</u>	<u>\$ 384,407</u>	<u>\$ -</u>	<u>\$ 1,802</u>	<u>\$ 111,037,760</u>

<u>Undivided Auto</u>	<u>District Board of Health</u>	<u>Mental Health and Recovery Board</u>	<u>Soil and Water Conservation</u>	<u>Other Agency Funds</u>	<u>Totals</u>
\$ 406,148	\$ 636,510	\$ 3,221,514	\$ 31,033	\$ 551,813	\$ 9,453,262
-	-	-	-	554,127	554,127
-	-	-	-	309,558	107,127,283
37,368	-	-	-	-	37,368
-	-	-	-	1,012	1,012
-	-	-	-	779	779
-	-	63,384	-	-	63,384
1,080,653	-	-	-	4,708	5,138,879
<u>\$ 1,524,169</u>	<u>\$ 636,510</u>	<u>\$ 3,284,898</u>	<u>\$ 31,033</u>	<u>\$ 1,421,997</u>	<u>\$ 122,376,094</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,692
-	-	-	-	20,964	20,964
-	453	43,357	-	3,282	47,092
1,524,169	636,057	3,241,541	31,033	1,008,086	121,892,681
-	-	-	-	389,665	389,665
<u>\$ 1,524,169</u>	<u>\$ 636,510</u>	<u>\$ 3,284,898</u>	<u>\$ 31,033</u>	<u>\$ 1,421,997</u>	<u>\$ 122,376,094</u>

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2006*

	Beginning Balance 12/31/05	Additions	Reductions	Ending Balance 12/31/06
<b>Undivided and Library Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,784,430	\$ 1,784,430	\$ -
Due From Other Governments	3,732,513	4,053,518	3,732,513	4,053,518
<i>Total Assets</i>	<u>\$ 3,732,513</u>	<u>\$ 5,837,948</u>	<u>\$ 5,516,943</u>	<u>\$ 4,053,518</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 3,732,513	\$ 4,053,518	\$ 3,732,513	\$ 4,053,518
<i>Total Liabilities</i>	<u>\$ 3,732,513</u>	<u>\$ 4,053,518</u>	<u>\$ 3,732,513</u>	<u>\$ 4,053,518</u>
<b>Payroll Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 304,536	\$ 38,914,591	\$ 38,834,720	\$ 384,407
<i>Total Assets</i>	<u>\$ 304,536</u>	<u>\$ 38,914,591</u>	<u>\$ 38,834,720</u>	<u>\$ 384,407</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 304,536	\$ 38,914,591	\$ 38,834,720	\$ 384,407
<i>Total Liabilities</i>	<u>\$ 304,536</u>	<u>\$ 38,914,591</u>	<u>\$ 38,834,720</u>	<u>\$ 384,407</u>
<b>Subdivision Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 79,553,721	\$ 79,553,721	\$ -
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 79,553,721</u>	<u>\$ 79,553,721</u>	<u>\$ -</u>
<b>Liabilities</b>				
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Real Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 30,577	\$ 1,920,733	\$ 1,949,508	\$ 1,802
<i>Total Assets</i>	<u>\$ 30,577</u>	<u>\$ 1,920,733</u>	<u>\$ 1,949,508</u>	<u>\$ 1,802</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 30,577	\$ 1,920,733	\$ 1,949,508	\$ 1,802
<i>Total Liabilities</i>	<u>\$ 30,577</u>	<u>\$ 1,920,733</u>	<u>\$ 1,949,508</u>	<u>\$ 1,802</u>
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,461,766	\$ 110,077,325	\$ 110,319,056	\$ 4,220,035
Receivables:				
Taxes	102,910,867	106,817,725	102,910,867	106,817,725
<i>Total Assets</i>	<u>\$ 107,372,633</u>	<u>\$ 216,895,050</u>	<u>\$ 213,229,923</u>	<u>\$ 111,037,760</u>
<b>Liabilities</b>				
Accounts Payable	\$ 55,937	\$ 25,692	\$ 55,937	\$ 25,692
Due to Other Governments	107,316,696	106,178,313	102,482,941	111,012,068
<i>Total Liabilities</i>	<u>\$ 107,372,633</u>	<u>\$ 106,204,005</u>	<u>\$ 102,538,878</u>	<u>\$ 111,037,760</u>

(Continued)

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2006*

	Beginning Balance 12/31/05	Additions	Reductions	Ending Balance 12/31/06
<b>Undivided Auto</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 519,434	\$ 2,829,131	\$ 2,942,417	\$ 406,148
Receivables:				
Sales Tax	39,686	37,368	39,686	37,368
Due From Other Governments	1,093,882	1,080,653	1,093,882	1,080,653
<i>Total Assets</i>	<u>\$ 1,653,002</u>	<u>\$ 3,947,152</u>	<u>\$ 4,075,985</u>	<u>\$ 1,524,169</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 1,653,002	\$ 1,524,169	\$ 1,653,002	\$ 1,524,169
<i>Total Liabilities</i>	<u>\$ 1,653,002</u>	<u>\$ 1,524,169</u>	<u>\$ 1,653,002</u>	<u>\$ 1,524,169</u>
<b>District Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 608,061	\$ 2,963,212	\$ 2,934,763	\$ 636,510
<i>Total Assets</i>	<u>\$ 608,061</u>	<u>\$ 2,963,212</u>	<u>\$ 2,934,763</u>	<u>\$ 636,510</u>
<b>Liabilities</b>				
Due to Other Funds	\$ -	\$ 453	\$ -	\$ 453
Due to Other Governments	608,061	636,057	608,061	636,057
<i>Total Liabilities</i>	<u>\$ 608,061</u>	<u>\$ 636,510</u>	<u>\$ 608,061</u>	<u>\$ 636,510</u>
<b>Mental Health and Recovery Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,204,989	\$ 12,187,240	\$ 13,170,715	\$ 3,221,514
Due from Other Funds	-	63,384	-	63,384
<i>Total Assets</i>	<u>\$ 4,204,989</u>	<u>\$ 12,250,624</u>	<u>\$ 13,170,715</u>	<u>\$ 3,284,898</u>
<b>Liabilities</b>				
Due to Other Funds	\$ -	\$ 43,357	\$ -	\$ 43,357
Due to Other Governments	4,204,989	3,241,541	4,204,989	3,241,541
<i>Total Liabilities</i>	<u>\$ 4,204,989</u>	<u>\$ 3,284,898</u>	<u>\$ 4,204,989</u>	<u>\$ 3,284,898</u>
<b>Soil and Water Conversation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 22,681	\$ 436,920	\$ 428,568	\$ 31,033
<i>Total Assets</i>	<u>\$ 22,681</u>	<u>\$ 436,920</u>	<u>\$ 428,568</u>	<u>\$ 31,033</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 22,681	\$ 31,033	\$ 22,681	\$ 31,033
<i>Total Liabilities</i>	<u>\$ 22,681</u>	<u>\$ 31,033</u>	<u>\$ 22,681</u>	<u>\$ 31,033</u>

(Continued)

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2006*

	Beginning Balance 12/31/05	Additions	Reductions	Ending Balance 12/31/06
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 554,036	\$ 3,711,841	\$ 3,714,064	\$ 551,813
Cash and Cash Equivalents in Segregated Accounts	835,377	554,127	835,377	554,127
Receivables:				
Taxes	301,494	309,558	301,494	309,558
Accounts	-	1,012	-	1,012
Accrued Interest	609	779	609	779
Due From Other Governments	-	4,708	-	4,708
<i>Total Assets</i>	<u>\$ 1,691,516</u>	<u>\$ 4,582,025</u>	<u>\$ 4,851,544</u>	<u>\$ 1,421,997</u>
<b>Liabilities</b>				
Accounts Payable	\$ 6,616	\$ -	\$ 6,616	\$ -
Accrued Wages	16,750	20,964	16,750	20,964
Due to Other Governments	1,003,412	1,008,086	1,003,412	1,008,086
Due to Other Funds	-	3,282	-	3,282
Undistributed Monies	664,738	389,665	664,738	389,665
<i>Total Liabilities</i>	<u>\$ 1,691,516</u>	<u>\$ 1,421,997</u>	<u>\$ 1,691,516</u>	<u>\$ 1,421,997</u>
<b>Total Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 10,706,080	\$ 254,379,144	\$ 255,631,962	\$ 9,453,262
Cash and Cash Equivalents in Segregated Accounts	835,377	554,127	835,377	554,127
Receivables:				
Taxes	103,212,361	107,127,283	103,212,361	107,127,283
Sales Tax	39,686	37,368	39,686	37,368
Accounts	-	1,012	-	1,012
Accrued Interest	609	779	609	779
Due From Other Funds	-	63,384	-	63,384
Due From Other Governments	4,826,395	5,138,879	4,826,395	5,138,879
<i>Total Assets</i>	<u>\$ 119,620,508</u>	<u>\$ 367,301,976</u>	<u>\$ 364,546,390</u>	<u>\$ 122,376,094</u>
<b>Liabilities</b>				
Accounts Payable	\$ 62,553	\$ 25,692	\$ 62,553	\$ 25,692
Accrued Wages	16,750	20,964	16,750	20,964
Due to Other Governments	118,876,467	157,508,041	154,491,827	121,892,681
Due to Other Funds	-	47,092	-	47,092
Undistributed Monies	664,738	389,665	664,738	389,665
<i>Total Liabilities</i>	<u>\$ 119,620,508</u>	<u>\$ 157,991,454</u>	<u>\$ 155,235,868</u>	<u>\$ 122,376,094</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Trust*  
*For the Year Ended December 31, 2006*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Gifts & Contributions	\$ 20,000	\$ 27,410	\$ 7,410
<b>Expenses</b>			
Current:			
Human Services			
Judicial			
Personal Services	191,742	27,164	164,578
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(171,742)	246	171,988
<b>Other Non Operating Revenues</b>			
Interest	1,000	8,543	7,543
<i>Net Change in Fund Balance</i>	(170,742)	8,789	179,531
<i>Fund Balance Beginning of Year</i>	170,083	170,083	-
Prior Year Encumbrances Appropriated	659	659	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 179,531</u>	<u>\$ 179,531</u>

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# Statistical Section

ELGIN & KORDA LLC  
6401701000  
479

ELGIN & KORDA LLC  
6401700000  
480

CITY OF WOOSTER  
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Wpt OL' 26'

ELGIN & KORDA LLC  
6401702000  
Pt OL' 2043

RABY MARILYN  
6400831000  
SWpt 1467





# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	<b>S-2 - S-9</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the county's ability to generate its most significant local revenue source, the property tax.	<b>S-10 - S-17</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.	<b>S-18 - S-25</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the county's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S-26 - S-28</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.	<b>S-29 - S-33</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB Statement 34 in 2001; schedules presenting government-wide information include information beginning in that year.

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

	2006	2005	2004	2003	2002	2001
<b>Governmental Activities:</b>						
Invested in Capital Assets, Net of Related Debt	79,170,381	77,166,844	58,060,575	56,634,214	52,304,665	14,511,877
Restricted for:						
Capital Projects	2,360,232	2,824,793	3,831,070	2,742,227	5,886,951	4,939,286
Debt Service	788,953	787,436	764,341	826,317	886,933	212,185
Public Works Projects	4,240,771	3,359,183	4,231,779	4,511,598	2,907,549	-
Human Services Programs	17,241,674	17,409,275	15,878,330	12,499,446	12,195,248	13,861,900
Community Development Projects	1,099,531	739,489	619,920	1,023,285	778,745	1,054,879
Other Purposes	2,522,021	3,225,346	3,505,412	2,956,569	3,925,660	6,700,689
Unrestricted (Deficit)	10,706,135	10,520,129	9,658,485	9,128,122	12,216,769	18,289,257
Total Governmental Activities Net Assets	118,129,698	116,032,495	96,549,912	90,321,778	91,102,520	59,570,073
<b>Business-type Activities:</b>						
Invested in Capital Assets, Net of Related Debt	5,974,728	6,000,424	4,235,279	3,766,592	2,458,306	1,860,340
Unrestricted (Deficit)	1,200,327	1,476,022	1,083,607	254,329	231,070	290,635
Total Business-type Activities Net Assets	7,175,055	7,476,446	5,318,886	4,020,921	2,689,376	2,150,975
<b>Primary Government:</b>						
Invested in Capital Assets, Net of Related Debt	85,145,109	83,167,268	62,295,854	60,400,806	54,762,971	16,372,217
Restricted	28,253,182	28,345,522	28,830,852	24,559,442	26,581,086	26,768,939
Unrestricted (Deficit)	11,906,462	11,996,151	10,742,092	9,382,451	12,447,839	18,579,892
Total Primary Government Net Assets	125,304,753	123,508,941	101,868,798	94,342,699	93,791,896	61,721,048

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

	2006	2005	2004	2003	2002	2001
<b>Expenses</b>						
Governmental Activities:						
General Government:						
Legislative and Executive	10,338,123	10,872,431	8,860,910	8,612,858	8,690,203	8,335,583
Judicial	4,955,774	4,987,965	4,345,559	4,084,096	4,028,644	3,712,849
Public Safety	10,344,660	10,051,879	9,009,784	8,892,344	8,566,582	8,452,793
Public Works	8,766,467	8,747,609	9,397,388	7,842,845	6,744,573	4,672,244
Health	547,959	467,602	447,708	496,862	406,749	388,429
Human Services	35,666,262	32,897,269	29,638,176	30,212,937	30,023,950	30,608,536
Conservation and Recreation	88,662	61,930	86,405	268,097	30,000	47,500
Economic Development Assistance	590,544	181,528	711,183	357,410	572,357	174,503
Transportation	-	-	80,346	103,002	-	-
Urban Redevelopment and Housing	385,539	219,017	351,503	376,144	215,062	391,930
Other	884,280	1,059,714	1,089,066	997,222	934,385	916,018
Interest and Fiscal Charges	505,411	511,453	573,619	605,138	471,978	336,265
<i>Total Governmental Activities Expenses</i>	<u>73,073,681</u>	<u>70,058,397</u>	<u>64,591,647</u>	<u>62,848,955</u>	<u>60,684,483</u>	<u>58,036,650</u>
Business-type Activities:						
Sanitary Sewer district	1,239,965	527,824	445,329	388,062	536,520	390,647
<i>Total Primary Government Expenses</i>	<u>74,313,646</u>	<u>70,586,221</u>	<u>65,036,976</u>	<u>63,237,017</u>	<u>61,221,003</u>	<u>58,427,297</u>
<b>Program Revenues</b>						
Governmental Activities:						
Charges for Services						
General Government:						
Legislative and Executive	5,069,432	5,472,404	4,973,448	4,514,131	4,499,153	2,986,459
Judicial	1,389,476	1,166,958	1,228,483	1,073,091	1,126,612	1,073,796
Public Safety	1,884,869	1,739,546	1,694,817	1,493,227	1,483,004	1,903,540
Public works	641,005	438,276	513,129	184,464	479,519	220,978
Health	246,921	255,722	244,126	236,185	197,131	248,540
Human Services	4,002,044	4,330,178	2,078,883	1,908,541	985,990	2,035,103
Conservation and Recreation	-	-	-	-	-	11,744
Economic Development and Assistance	-	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-	127,984
Other	124,905	161,207	241,927	39,632	90,983	304,624
Interest and Fiscal Charges	-	-	-	104,605	143,306	132,856
Operating Grants and Contributions						
General Government:						
Legislative and Executive	-	1,037,743	65,024	-	-	95,111
Judicial	83,766	224,415	170,155	215,709	179,335	78,507
Public Safety	1,194,297	1,489,064	1,410,517	1,091,163	996,763	918,602
Public works	6,241,356	5,662,166	6,025,771	5,585,032	5,316,545	326,896
Health	-	17,072	337,075	45,830	-	1,185
Human Services	16,989,231	15,501,359	17,289,584	15,882,131	16,025,562	17,023,410
Conservation and Recreation	-	-	-	-	-	699
Economic Development and Assistance	1,324,082	212,563	567,224	751,287	528,118	481,934
Transportation	-	8,838	66,162	78,000	-	-
Urban Redevelopment and Housing	-	168,913	329,737	40,436	612,793	8,638
Other	-	1,216	6,817	-	-	11,715
Capital Grants and Contributions						
Public Works	2,859,525	19,796,307	3,436,254	1,211,403	699,166	1,288,502
Human Services	-	21,900	-	63,676	185,449	-
<i>Total Governmental Activities Program Revenues</i>	<u>42,050,909</u>	<u>57,705,847</u>	<u>40,679,133</u>	<u>34,518,543</u>	<u>33,549,429</u>	<u>29,280,823</u>

(continued)

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

	2006	2005	2004	2003	2002	2001
<b>Business-type Activities:</b>						
Charges for Services						
Sanitary Sewer District	\$ 773,477	\$ 1,561,752	\$ 370,045	\$ 290,783	\$ 265,952	\$ 239,577
Charges for Services						
Sanitary Sewer District	247,601	1,637,489	-	-	-	-
Capital Grants and Contributions						
Sanitary Sewer District	-	-	1,281,249	-	-	-
<i>Total Business-type Activities Program Revenues</i>	<u>1,021,078</u>	<u>3,199,241</u>	<u>1,651,294</u>	<u>290,783</u>	<u>265,952</u>	<u>239,577</u>
<i>Total Primary Government Program Revenues</i>	<u>43,071,987</u>	<u>60,905,088</u>	<u>42,330,427</u>	<u>34,809,326</u>	<u>33,815,381</u>	<u>29,520,400</u>
<b>Net (Expense)/Revenue</b>						
Governmental Activities	(31,022,772)	(12,352,550)	(23,912,514)	(28,330,412)	(27,135,054)	(28,755,827)
Business-type Activities	(218,887)	2,671,417	1,205,965	(97,279)	(270,568)	(151,070)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(31,241,659)</u>	<u>(9,681,133)</u>	<u>(22,706,549)</u>	<u>(28,427,691)</u>	<u>(27,405,622)</u>	<u>(28,906,897)</u>
<b>General Revenues and Other Changes in Net Assets</b>						
Governmental Activities:						
Property Taxes Levied for:						
General Fund	4,073,625	3,731,097	3,539,365	3,506,201	3,187,655	3,127,727
Human Services - County Board of MRDD	6,771,032	6,593,307	6,302,039	6,505,586	6,182,867	6,116,063
Human Services - Children Services Board	3,882,756	3,785,863	3,749,905	1,234,983	1,576,099	1,566,346
Human Services - Wayne County Care Center	1,183,746	1,074,937	1,063,434	1,044,506	1,043,755	1,029,394
Sales Taxes	9,522,787	9,538,188	9,320,992	8,990,237	8,798,061	13,112,997
Grants and Entitlements Not Restricted to Specific Programs	4,407,494	4,491,322	4,491,042	4,698,400	4,148,750	3,818,853
Investment Earnings	2,379,412	1,645,951	739,335	864,271	1,786,027	3,200,565
Miscellaneous	621,336	983,131	1,026,536	2,115,648	1,457,025	1,792,559
Transfers	277,787	534,583	(92,000)	(1,410,162)	(776,313)	(296,000)
<i>Total Governmental Activities</i>	<u>33,119,975</u>	<u>32,378,379</u>	<u>30,140,648</u>	<u>27,549,670</u>	<u>27,403,926</u>	<u>33,468,504</u>
Business-type Activities:						
Investment Earnings	-	6,669	-	18,662	32,656	-
Miscellaneous	195,283	32,959	-	-	-	-
Transfers	(277,787)	(534,583)	92,000	1,410,162	776,313	296,000
<i>Total Business-type Activities</i>	<u>(82,504)</u>	<u>(494,955)</u>	<u>92,000</u>	<u>1,428,824</u>	<u>808,969</u>	<u>296,000</u>
<i>Total Primary Government</i>	<u>33,037,471</u>	<u>31,883,424</u>	<u>30,232,648</u>	<u>28,978,494</u>	<u>28,212,895</u>	<u>33,764,504</u>
<b>Change in Net Assets</b>						
Governmental Activities	2,097,203	20,025,829	6,228,134	(780,742)	268,872	4,712,677
Business-type Activities	(301,391)	2,176,462	1,297,965	1,331,545	538,401	144,930
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 1,795,812</u>	<u>\$ 22,202,291</u>	<u>\$ 7,526,099</u>	<u>\$ 550,803</u>	<u>\$ 807,273</u>	<u>\$ 4,857,607</u>

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

	2006	2005	2004	2003
General Fund				
Reserved	947,248	2,095,990	2,163,711	1,094,844
Unreserved	7,214,036	5,813,472	5,378,821	7,133,853
<i>Total General Fund</i>	<u>8,161,284</u>	<u>7,909,462</u>	<u>7,542,532</u>	<u>8,228,697</u>
All Other Governmental Funds				
Reserved	3,657,157	3,553,116	6,328,369	4,939,337
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	21,951,136	20,740,275	19,489,085	16,200,861
Debt Service Funds	788,953	829,348	829,349	872,910
Capital Projects Funds	1,453,543	2,234,420	(108,722)	903,969
<i>Total All Other Governmental Funds</i>	<u>27,850,789</u>	<u>27,357,159</u>	<u>26,538,081</u>	<u>22,917,077</u>
<i>Total Governmental Funds</i>	<u><u>36,012,073</u></u>	<u><u>35,266,621</u></u>	<u><u>34,080,613</u></u>	<u><u>31,145,774</u></u>

NOTE: 2005 has been adjusted for the restatement to the January 1, 2006 beginning balance.



2002	2001	2000	1999	1998	1997
1,200,421	1,524,179	1,225,524	1,208,375	890,188	1,002,481
7,000,647	9,771,088	6,573,320	4,176,486	4,943,424	4,373,700
8,201,068	11,295,267	7,798,844	5,384,861	5,833,612	5,376,181
6,091,665	9,183,705	4,758,259	4,582,779	5,079,696	2,877,133
15,464,768	15,040,151	14,873,713	12,803,431	10,348,327	10,504,953
886,933	218,009	-	-	-	-
2,840,128	4,131,859	4,597,749	4,007,948	3,618,229	5,650,484
25,283,494	28,573,724	24,229,721	21,394,158	19,046,252	19,032,570
33,484,562	39,868,991	32,028,565	26,779,019	24,879,864	24,408,751

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

	2006	2005	2004	2003
<b>Revenues</b>				
Property Taxes	16,041,064	15,126,971	14,643,206	12,474,218
Sales Tax	9,522,786	9,538,188	9,320,992	8,990,237
Special Assessments	2,494	2,350	1,984	1,492
Charges for Services	10,547,546	10,928,771	9,285,119	8,874,027
Licenses and Permits	343,793	341,050	365,814	317,086
Fines and Forfeitures	800,464	646,012	652,298	630,614
Intergovernmental	32,409,156	31,037,834	32,636,361	30,532,044
Investment Income	2,419,191	1,672,214	777,685	882,929
Rent	726,679	426,458	435,011	263,782
Donations	777,713	25,502	-	-
Other	1,991,343	2,759,159	2,778,130	2,024,399
<i>Total Revenues</i>	<u>75,582,229</u>	<u>72,504,509</u>	<u>70,896,600</u>	<u>64,990,828</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,834,394	10,662,511	9,345,153	8,323,649
Judicial	4,633,515	4,605,217	4,216,327	3,919,875
Public Safety	10,183,328	9,741,246	8,566,750	8,685,057
Public Works	6,589,224	7,785,176	6,209,851	5,651,449
Health	545,494	472,896	472,280	471,654
Human Services	35,393,685	32,724,351	30,081,204	30,372,975
Conservation and Recreation	88,662	64,179	192,312	162,190
Economic Development and Assistance	600,317	197,450	711,183	357,410
Transportation	-	-	80,346	103,002
Urban Redevelopment and Housing	385,539	219,017	351,503	376,144
Other	855,176	1,029,536	1,045,390	980,936
Capital Outlay	4,600,920	2,405,907	7,339,661	7,886,569
Debt Service:				
Principal Retirement	573,500	558,413	590,868	768,687
Interest and Fiscal Charges	507,429	529,161	549,816	849,476
Bond Issuance Costs	-	-	-	-
<i>Total Expenditures</i>	<u>74,791,183</u>	<u>70,995,060</u>	<u>69,752,644</u>	<u>68,909,073</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>791,046</u>	<u>1,509,449</u>	<u>1,143,956</u>	<u>(3,918,245)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	566	3,286	2,630	352
Proceeds from Sale of Bonds	-	-	-	-
Proceeds of OPWC Loans	100,000	-	-	-
Proceeds from Sale of Notes	-	-	1,860,000	-
Other Financing Sources	-	700	-	-
Accrued Interest on Bonds Sold	-	-	-	-
Premium on Notes Sold	-	-	-	-
Proceeds from Capital Lease Transaction	-	-	-	-
Transfers In	2,511,887	3,990,081	2,248,500	1,897,924
Transfers Out	(2,234,100)	(3,455,498)	(2,340,500)	(1,946,937)
<i>Total Other Financing Sources (Uses)</i>	<u>378,353</u>	<u>538,569</u>	<u>1,770,630</u>	<u>(48,661)</u>
<i>Net Change in Fund Balances</i>	<u>1,169,399</u>	<u>2,048,018</u>	<u>2,914,586</u>	<u>(3,966,906)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	1.5%	1.6%	1.8%	2.7%

2002	2001	2000	1999	1998	1997
11,928,170	11,822,173	11,582,916	10,023,304	10,058,396	9,851,066
8,801,393	8,759,075	8,476,116	8,120,828	7,844,150	7,305,986
2,136	1,343	2,547	2,544	3,317	1,180
7,914,463	7,568,641	7,032,594	5,938,695	7,213,431	7,064,639
279,612	276,346	231,348	234,092	239,531	245,736
686,079	720,043	784,441	836,565	681,380	632,862
27,915,433	28,920,845	30,969,872	24,623,132	19,079,409	18,873,405
1,995,919	3,297,736	2,722,554	1,922,061	2,343,753	2,110,701
336,133	208,526	200,220	234,756	221,759	117,198
-	-	-	-	-	-
1,616,890	1,997,337	1,872,326	1,243,786	1,204,869	1,668,756
61,476,228	63,572,065	63,874,934	53,179,763	48,889,995	47,871,529
8,361,120	7,936,692	6,940,490	6,443,001	6,443,540	5,507,429
3,869,609	3,624,358	3,193,346	2,987,531	2,680,115	2,809,534
8,549,994	8,328,452	7,642,891	8,083,315	6,791,688	6,151,127
6,622,266	5,807,045	6,950,475	6,246,740	6,155,016	5,637,692
398,682	377,873	430,812	364,903	305,795	327,387
29,943,341	30,382,169	26,250,203	21,526,776	19,990,435	19,353,811
30,000	47,500	45,770	20,000	27,500	27,224
572,357	174,503	953,692	546,976	403,683	84,444
-	-	-	-	-	-
215,062	391,930	364,025	365,345	315,390	60,000
914,183	901,769	664,147	636,643	622,605	667,068
10,327,112	6,966,876	4,000,960	3,662,644	3,686,161	1,640,897
9,537,171	131,574	225,492	214,390	216,067	209,390
267,148	272,595	91,170	100,355	111,986	129,128
107,765	-	-	-	-	-
79,715,810	65,343,336	57,753,473	51,198,619	47,749,981	42,605,131
(18,239,582)	(1,771,271)	6,121,461	1,981,144	1,140,014	5,266,398
500	3,226	4,925	8,298	1,948	10,318
11,500,000	-	-	-	-	-
-	-	-	-	-	-
-	9,400,000	-	-	-	-
-	-	-	-	-	-
24,948	-	-	-	-	-
-	21,454	-	-	-	-
444,768	-	39,319	-	-	-
5,096,492	6,168,674	1,752,304	3,832,413	2,971,025	4,656,486
(5,226,492)	(6,664,674)	(2,405,359)	(3,900,205)	(3,560,974)	(4,730,500)
11,840,216	8,928,680	(608,811)	(59,494)	(588,001)	(63,696)
(6,399,366)	7,157,409	5,512,650	1,921,650	552,013	5,202,702
14.3%	0.7%	0.6%	0.7%	0.7%	0.8%

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

Collection Year	Real Property (1)		Personal Property (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2006	\$ 1,898,089,730	\$ 5,423,113,514	\$ 237,708,940	\$ 1,033,517,130
2005 (a)	1,731,791,370	4,947,975,343	247,616,539	1,076,593,648
2004	1,681,250,730	4,803,573,514	256,771,579	1,116,398,170
2003	1,643,193,530	4,694,838,657	275,209,164	1,196,561,583
2002 (b)	1,442,843,090	4,122,408,829	283,735,165	1,134,936,660
2001	1,406,109,740	4,017,456,400	280,414,983	1,121,659,932
2000	1,379,474,900	3,941,356,857	274,633,551	1,098,534,204
1999 (a)	1,246,254,290	3,560,726,543	249,796,935	999,187,740
1998	1,201,758,450	3,433,595,571	242,820,504	971,282,016
1997	1,179,836,530	3,370,961,514	227,922,953	911,691,812

Source: Wayne County Auditor

- (1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.
- (2) Tangible personal property is assessed at 25% 1996-2002. For 2003 the percentage is 23% and will be further reduced to 0% by 2013.
- (3) Public utility personal is assessed at 88% of actual value. For the years 1996-2001 the percentage was 100%
- (a) Update year
- (b) Reappraisal year

Public Utilities (3)		Total		Ratio of Assessed to Actual Value
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$ 67,580,500	\$ 76,796,023	\$ 2,203,379,170	\$ 6,533,426,667	33.72%
72,847,700	82,781,477	2,052,255,609	6,107,350,468	33.60%
69,620,750	79,114,489	2,007,643,059	5,999,086,173	33.47%
73,305,970	83,302,239	1,991,708,664	5,974,702,479	33.34%
71,030,760	80,716,773	1,797,609,015	5,338,062,262	33.68%
97,685,490	97,685,490	1,784,210,213	5,236,801,822	34.07%
92,090,220	92,090,220	1,746,198,671	5,131,981,281	34.03%
95,917,830	95,917,830	1,591,969,055	4,655,832,113	34.19%
94,465,490	94,465,490	1,539,044,444	4,499,343,077	34.21%
94,053,410	94,053,410	1,501,812,893	4,376,706,736	34.31%

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

	2006	2005	2004	2003
<b>County Units:</b>				
General Fund	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	2.20	2.20	2.20	2.20
Bond	0.00	0.00	0.00	0.00
Total	9.65	9.65	9.65	9.65
<b>School Districts within the County:</b>				
Chippewa Local	44.90	44.90	44.90	42.50
Dalton Local	43.60	43.60	43.60	43.60
Green Local	54.35	54.80	50.25	50.25
Orrville City	54.30	54.30	54.30	54.30
Wooster City	72.30	72.10	71.70	65.20
<b>Overlapping School Districts :</b>				
North Central Local	35.90	30.70	30.70	30.70
Northwestern Local	33.60	34.90	34.90	34.90
Rittman Exempted Village	63.05	59.60	60.30	60.30
Southeast Local	44.70	45.10	45.10	45.10
Triway Local	49.90	49.90	44.20	44.20
East Holmes Local	25.95	26.25	26.30	26.60
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	59.00	59.60	60.20	60.80
Tuslaw Local	59.90	60.20	60.20	61.00
West Holmes Local	32.90	33.00	33.10	33.60
<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	4.10	4.10	4.10	4.10
<b>Corporations:</b>				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	15.80	15.80	15.80	15.80
Congress	13.40	13.40	13.40	13.40
Creston	13.00	13.00	13.00	13.00
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	6.70	6.70	7.10	7.50
Shreve	2.80	2.80	2.80	2.70
Smithville	2.70	2.70	2.70	2.70
West Salem	3.40	3.40	3.40	3.40
Wooster	4.20	4.20	4.20	4.20

2002	2001	2000	1999	1998	1997
2.00	2.00	2.00	2.00	2.00	2.00
4.50	4.50	4.50	4.50	4.00	4.00
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
1.30	1.30	1.30	1.30	1.30	1.30
0.00	0.00	0.00	0.00	0.10	0.10
8.75	8.75	8.75	8.75	8.35	8.35
43.00	41.00	41.00	41.10	41.90	41.90
43.60	43.60	43.60	43.60	43.60	43.60
50.75	50.85	50.85	50.45	51.35	51.35
46.60	46.60	46.60	46.60	46.66	48.06
65.20	65.20	65.20	65.20	59.15	62.15
31.00	31.60	31.60	32.00	34.80	35.10
34.90	31.50	31.50	31.70	31.70	31.70
54.80	54.80	54.80	54.80	54.80	54.80
46.35	46.65	46.65	47.25	48.50	48.50
44.20	45.20	45.20	42.20	42.20	42.20
26.65	27.55	27.55	26.40	26.70	27.45
49.40	49.40	49.40	49.40	41.50	41.50
61.20	54.20	54.20	55.10	55.60	57.40
60.70	53.90	53.90	53.90	53.90	53.90
33.80	35.60	35.60	36.10	36.30	37.60
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	3.20	3.20	3.30	3.30	3.50
4.10	4.10	4.10	4.10	4.10	4.10
2.60	2.60	2.60	2.60	2.60	2.60
15.80	11.80	11.80	11.80	11.80	11.80
13.40	13.40	13.40	13.40	13.40	7.40
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	4.00	4.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
7.50	7.50	7.50	7.50	7.10	7.10
2.70	2.80	2.80	2.80	2.80	2.80
2.70	4.10	4.10	4.10	4.10	4.10
3.40	3.40	3.40	3.40	3.40	3.40
4.20	4.20	4.20	4.20	4.20	4.20

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

	2006	2005	2004	2003
<b>Townships:</b>				
Baughman	4.40	4.40	4.40	4.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	8.20	8.20	8.20	8.20
Clinton	5.50	5.50	5.00	5.00
Congress	5.80	5.80	5.80	5.80
East Union	6.30	6.30	6.30	6.30
Franklin	4.60	4.60	5.00	5.00
Green	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60
Paint	11.00	11.00	11.00	11.00
Plain	4.30	4.30	4.30	4.30
Salt Creek	5.80	5.80	5.80	8.30
Sugar Creek	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	5.90	5.90	5.90	5.90
<b>Other Districts:</b>				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	4.30	4.30	4.30	4.30
Wayne County Library	1.25	1.25	1.00	1.00
Central Fire District	2.50	2.50	2.50	2.50

Source: Wayne County Auditor



2002	2001	2000	1999	1998	1997
4.40	4.40	4.40	4.40	4.40	4.40
8.70	6.70	6.70	6.70	6.70	6.70
7.20	7.20	7.20	7.20	7.20	7.20
7.20	6.70	6.70	6.70	6.70	6.70
4.50	4.50	4.50	4.50	4.50	4.50
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
5.00	5.00	5.00	5.00	5.00	5.00
3.10	3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60	6.60
11.00	6.00	6.00	6.00	6.00	6.00
4.30	4.10	4.10	4.10	4.10	4.10
8.30	8.30	8.30	8.30	8.30	8.30
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
5.90	5.90	5.90	5.90	6.90	6.90
1.00	1.00	1.00	1.00	1.00	1.00
4.30	4.30	4.30	4.30	4.30	3.30
1.00	1.00	1.00	1.00	1.00	1.00
2.50	0.00	0.00	0.00	0.00	0.00

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

Year	Current Levy (1)	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2006	\$ 15,996,993	\$ 14,349,310	89.70%	\$ 279,585	\$ 14,628,895	91.45%	\$ 634,640	3.97%
2005	15,996,994	14,478,839	90.51%	357,878	14,836,717	92.75%	809,776	5.06%
2004	14,971,721	13,763,350	91.93%	388,488	14,151,838	94.52%	823,174	5.50%
2003	13,791,877	12,895,760	93.50%	398,092	13,293,852	96.39%	938,596	6.81%
2002	8,664,107	8,308,496	95.90%	430,441	8,738,937	100.86%	311,838	3.60%
2001	8,596,374	8,274,967	96.26%	197,929	8,472,896	98.56%	308,044	3.58%
2000	8,589,914	8,317,456	96.83%	232,197	8,549,653	99.53%	258,409	3.01%
1999	7,909,060	7,668,444	96.96%	179,084	7,847,528	99.22%	235,961	2.98%
1998	7,398,203	7,296,537	98.63%	164,877	7,461,414	100.85%	241,277	3.26%
1997	7,054,774	7,105,327	100.72%	144,892	7,250,219	102.77%	185,301	2.63%

Source: Wayne County Auditor

- (1) Amounts do not include personal property for 1997 - 2002.  
Amounts include real estate and personal property taxes for 2003-2006.

**Wayne County, Ohio**  
*Principal Taxpayers*  
*Real Estate and Tangible Personal Property Tax*  
*December 31, 2006 and 1997*

Taxpayer	Type of Entity	2006	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
College of Wooster	Education	20,746,830	0.94%
LUK Transmissions Systems	Manufacturer	13,532,700	0.61%
JM Smucker LLC	Manufacturer	12,459,440	0.57%
Wooster Brush Company	Manufacturer	11,659,360	0.53%
Gerstenslager Company	Manufacturer	10,385,060	0.47%
Bosch Rexroth Corp.	Manufacturer	5,567,780	0.25%
Insite Wooster LLC	Manufacturer	5,557,500	0.25%
Frito Lay, Inc.	Manufacturer	4,570,220	0.21%
Caraustar Industrial & Consumer	Manufacturer	4,330,270	0.20%
Rubbermaid, Inc.	Manufacturer	3,799,910	0.17%
Total Top Ten Principal Taxpayers		<u>\$ 92,609,070</u>	<u>4.20%</u>
Total County Assessed Valuation		<u>\$ 2,203,379,170</u>	
Taxpayer	Type of Entity	1997	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Rubbermaid, Inc.	Manufacturer	\$ 30,023,810	2.00%
Ohio Power	Electric	21,224,380	1.41%
United Telephone Company of Ohio	Telephone	19,739,460	1.31%
East Ohio Gas	Natural Gas	15,787,740	1.05%
J.M. Smucker Corp	Manufacturer	12,869,740	0.86%
Ohio Edison Company	Electric	9,317,410	0.62%
Wooster Brush Company	Manufacturer	9,302,830	0.62%
Gerstenslager Company	Manufacturer	6,968,120	0.46%
Consolidated Rail	Manufacturer	3,801,920	0.25%
Columbia Gas	Natural Gas	3,747,760	0.25%
Total Top Ten Principal Taxpayers		<u>\$ 132,783,170</u>	<u>8.83%</u>
Total County Assessed Valuation		<u>\$ 1,501,812,893</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

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
2006	\$ 291,982	\$ 200,342	68.61%
2005	282,151	217,073	76.94%
2004	191,135	172,452	90.23%
2003	1,147,268	164,075	14.30%
2002	958,354	17,558	1.83%
2001	877,140	17,094	1.95%
2000	806,114	23,296	2.89%
1999	738,168	19,768	2.68%
1998	594,604	19,388	3.26%
1997	35,824	28,656	79.99%

Source: Wayne County Auditors

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

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

Year	Sewer Service Charges and Interest (2)	Direct Operating Expenses (3)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2006	\$ 968,760	\$ (2,357,421)	\$ 3,326,181	\$ 33,200	\$ 120,376	21.66
2005 (4)	1,601,380	296,283	1,305,097	1,869,000	101,620	0.66
2004	370,045	387,031	(16,986)	-	6,669	(2.55)

Note: For each type of non-general obligation debt backed by pledged revenues, the County should present gross revenues (and, if applicable, specific expenses, to produce net available revenues) principal and interest requirements, and a coverage ratio.

- (1) No pledged debt incurred during 1997-2003.
- (2) Includes other operating revenues.
- (3) Direct operating expenses do not include depreciation and amortization expense.

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

Year	Primary Government			
	General Obligation Bonds	Bond Anticipation Notes	OPWC Loans	Capital Leases
2006	10,653,500	-	100,000	-
2005	11,227,000	-	-	-
2004	11,780,500	-	-	4,913
2003	12,321,500	-	43,558	11,223
2002	12,630,000	-	54,448	460,520
2001	1,248,500	9,400,000	65,338	23,533
2000	1,362,000	-	76,228	30,717
1999	1,568,000	-	87,118	-
1998	1,771,500	-	98,008	-
1997	1,972,500	-	108,898	-

(1) Personal Income not readably available

**Source:** Wayne County Auditor

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Sewer Revenue Bonds Payable	Total Primary Government	Percentage of Personal Income	Per Capita
2,712,800	13,466,300	0.45%	\$ 118.18
2,746,000	13,973,000	0.47%	122.90
2,755,000	14,540,413	0.49%	128.02
-	12,376,281	0.60%	109.41
-	13,144,968	0.64%	117.16
-	10,737,371	0.53%	96.69
-	1,468,945	0.07%	13.17
-	1,655,118	0.08%	14.90
-	1,869,508	(1)	16.98
-	2,081,398	(1)	19.00

**Wayne County, Ohio**

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

Collection Year	Net General Obligation Bonded Debt	Assessed Value	Population (1)	Ratio of Net Debt to Assessed Value	Net Debt Per Capita
2006	\$ 2,964,547	\$ 2,203,379,170	113,950	0.13%	\$ 26.02
2005	3,188,652	2,052,255,609	113,697	0.16%	28.05
2004	3,526,159	2,007,643,059	113,577	0.18%	31.05
2003	3,673,590	1,991,708,664	113,121	0.18%	32.47
2002	3,843,067	1,797,608,015	112,193	0.21%	34.25
2001	1,030,491	1,784,210,213	111,045	0.06%	9.28
2000	1,074,502	1,746,198,671	111,564	0.06%	9.63
1999	1,182,971	1,591,969,055	111,045	0.07%	10.65
1998	1,493,289	1,539,044,444	110,125	0.10%	13.56
1997	1,695,384	1,501,812,893	109,548	0.11%	15.48

Source: Wayne County Auditors

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



**Wayne County, Ohio**  
*Computation of Direct and Overlapping Debt*  
 December 31, 2006

	Net General Obligation Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
<b>Direct:</b>			
Wayne County	\$ 2,964,547	100.00%	\$ 2,964,547
All subdivisions wholly within County	(2)	100.00%	(2)
Total direct	<u>2,964,547</u>		<u>2,964,547</u>
<b>Overlapping (3):</b>			
City of Norton	3,135,398	0.05%	1,568
City of Rittman	1,592,226	97.85%	1,557,993
North Central LSD	80,000	85.55%	68,440
Northwestern LSD	5,974,697	95.35%	5,696,874
Rittman EVSD	9,027,312	68.84%	6,214,402
Southeast LSD	348,319	100.00%	348,319
Triway LSD	340,049	100.00%	340,049
East Holmes LSD	2,679,407	0.32%	8,574
Hillsdale LSD	217,850	4.19%	9,128
Northwest LSD	21,907,758	0.87%	190,597
Tuslaw LSD	13,515,454	1.25%	168,943
West Holmes LSD	12,655,470	2.41%	304,997
Ashland-West Holmes Career Center	645,784	1.07%	6,910
Total overlapping	<u>72,119,724</u>		<u>14,916,793</u>
Total direct and overlapping debt	<u>\$ 75,084,271</u>		<u>\$ 17,881,340</u>

Source: Most recent financial statements available for each entity.

- (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.
- (2) Information could not be accumulated.
- (3) Represents most recent audited amounts available.

**Wayne County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2006	2005	2004	2003
Assessed Valuation	2,203,379,170	2,052,255,609	2,007,643,059	1,991,708,664
Bonded Debt Limit (1)	53,584,479	49,806,390	48,691,076	48,292,717
Outstanding Debt:				
General Obligation Bonds	10,653,500	11,227,000	11,780,500	12,321,500
OPWC Loans	100,000	-	-	43,558
Revenue Bonds-Enterprise	877,000	886,000	895,000	-
Improvement (Revenue) Bonds-Enterprise	1,835,800	1,860,000	1,860,000	-
Total Outstanding Debt	13,466,300	13,973,000	14,535,500	12,365,058
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	6,900,000	7,200,000	7,490,000	7,775,000
OPWC Loans	100,000	-	-	43,558
Revenue Bonds-Enterprise	877,000	895,000	895,000	-
Improvement (Revenue) Bonds-Enterprise	1,835,800	1,860,000	1,860,000	-
Amount Available in Debt Service	788,953	829,348	764,341	872,910
Total Exemptions	10,501,753	10,784,348	11,009,341	8,691,468
Net Debt	2,964,547	3,188,652	3,526,159	3,673,590
Voted Debt Margin	50,619,932	46,617,738	45,164,917	44,619,127
Legal Debt Margin as a Percentage of the Debt Limit	94.47%	93.60%	92.76%	92.39%
Bonded Debt Limit (2)	22,033,792	20,522,556	20,076,431	19,917,087
Outstanding Debt:				
General Obligation Bonds	10,653,500	11,227,000	11,780,500	12,321,500
OPWC Loans	100,000	-	-	43,558
Revenue Bonds-Enterprise	877,000	886,000	895,000	-
Improvement (Revenue) Bonds-Enterprise	1,835,800	1,860,000	1,860,000	-
Total Outstanding Debt	13,466,300	13,973,000	14,535,500	12,365,058
Less Exemptions:				
General Obligation Bonds - Voted	6,900,000	7,200,000	11,780,500	12,321,500
OPWC Loans	100,000	-	-	43,558
Revenue Bonds-Enterprise	877,000	895,000	895,000	-
Improvement (Revenue) Bonds-Enterprise	1,835,800	1,860,000	1,860,000	-
Amount Available in Debt Service	788,953	829,348	-	872,910
Total Outstanding Debt	10,501,753	10,784,348	14,535,500	13,237,968
Amount of Debt Applicable to Debt Limit	2,964,547	3,188,652	-	(872,910)
Unvoted Debt Margin	19,069,245	17,333,904	20,076,431	20,789,997

(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.

2002	2001	2000	1999	1998	1997
<u>1,797,608,015</u>	<u>1,784,210,213</u>	<u>1,746,198,671</u>	<u>1,591,969,055</u>	<u>1,539,044,444</u>	<u>1,501,812,893</u>
43,440,200	43,105,255	42,154,967	38,299,226	36,976,111	36,045,322
12,630,000	1,248,500	1,362,000	1,568,000	1,771,500	1,972,500
54,448	65,338	76,228	87,118	98,008	108,898
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,684,448</u>	<u>1,313,838</u>	<u>1,438,228</u>	<u>1,655,118</u>	<u>1,869,508</u>	<u>2,081,398</u>
7,900,000	-	-	-	-	-
54,448	65,338	76,228	87,118	98,008	108,898
-	-	-	-	-	-
-	-	-	-	-	-
886,933	218,009	287,498	385,029	278,211	277,116
<u>8,841,381</u>	<u>283,347</u>	<u>363,726</u>	<u>472,147</u>	<u>376,219</u>	<u>386,014</u>
<u>3,843,067</u>	<u>1,030,491</u>	<u>1,074,502</u>	<u>1,182,971</u>	<u>1,493,289</u>	<u>1,695,384</u>
<u>39,597,133</u>	<u>42,074,764</u>	<u>41,080,465</u>	<u>37,116,255</u>	<u>35,482,822</u>	<u>34,349,938</u>
91.15%	97.61%	97.45%	96.91%	95.96%	95.30%
17,976,080	17,842,102	17,461,987	15,919,691	15,390,444	15,018,129
12,630,000	1,248,500	1,362,000	1,568,000	1,771,500	1,972,500
54,448	65,338	76,228	87,118	98,008	108,898
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,684,448</u>	<u>1,313,838</u>	<u>1,438,228</u>	<u>1,655,118</u>	<u>1,869,508</u>	<u>2,081,398</u>
-	-	-	95,000	190,000	285,000
54,448	65,338	76,228	87,118	98,008	108,898
-	-	-	-	-	-
-	-	-	-	-	-
886,933	218,009	287,498	385,029	278,211	277,116
<u>941,381</u>	<u>283,347</u>	<u>363,726</u>	<u>567,147</u>	<u>566,219</u>	<u>671,014</u>
<u>11,743,067</u>	<u>1,030,491</u>	<u>1,074,502</u>	<u>1,087,971</u>	<u>1,303,289</u>	<u>1,410,384</u>
<u>6,233,013</u>	<u>16,811,611</u>	<u>16,387,485</u>	<u>14,831,720</u>	<u>14,087,155</u>	<u>13,607,745</u>

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

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Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2006	113,950	\$2,982,755,200	\$26,176	4.5%
2005	113,697	\$2,976,132,672	26,176	4.7%
2004	113,577	\$2,972,991,552	26,176	4.7%
2003	113,121	\$2,073,507,930	18,330	4.8%
2002	112,193	\$2,056,497,690	18,330	5.4%
2001	111,045	\$2,035,454,850	18,330	3.9%
2000	111,564	\$2,044,968,120	18,330	3.8%
1999	111,045	\$2,035,454,850	18,330	3.4%
1998	110,125	(4)	(4)	3.5%
1997	109,548	(4)	(4)	4.2%

**Sources:** (1) Ohio Department of Development or [www.fedstats.gov](http://www.fedstats.gov)  
(2) [www.fedstats.gov](http://www.fedstats.gov)  
(3) Ohio Bureau of Employment Services or [fedstats.gov](http://fedstats.gov)  
(4) Not readily available

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

Employer	Industry	2006 (1)	
		Number of Employees	Percentage of Total Employment
Wayne County	Government	960	2%
Luk USA LLC	Automotive	900	2%
College of Wooster	Schools- Universities & College Academic	850	2%
J.M. Smucker	Jams, Jellies and Preserves	832	2%
Wooster Community Hospital	Hospitals	700	2%
Wooster Brush	Paint Brushes and Rollers	600	1%
Wal-Mart Supercenter	Department Stores	500	1%
Ohio State University	Schools- Universities & College Academic	500	1%
Buehler Food Markets Inc	Grocers-Retailer	370	1%
Frito-Lay Inc	Food Products (Wholesale)	328	1%
Total		<u>6,540</u>	<u>16%</u>
Total Employment within the County (3)		<u>41,211</u>	
		<u>1997 (2)</u>	
Employer	Industry	Number of Employees	Percentage of Total Employment
Rubbermaid, Inc.	Manufacturing	3,500	8%
Gerstenslager Company	Automotive	1,000	2%
Wayne County	Government	785	2%
J.M. Smucker	Jams, Jellies and Preserves	660	2%
College of Wooster	Education	600	1%
Rexroth Corp.	Mobile Hydraulics	583	1%
Wooster City Schools	Education	558	1%
American Commercial Vehicle	Manufacturing	530	1%
Ohio Agriculture Research and Development Center	Research	500	1%
Wooster Brush	Paint Brushes and Rollers	483	1%
Total		<u>9,199</u>	<u>22%</u>
Total Employment within the County		<u>42,242</u>	

Sources:

- (1) Wayne County Economic Development Council and Wayne County Auditor's Office
- (2) Wayne County Public Library, Book of Lists Supplement to the July 1997 North Central Business Journal
- (3) US Census

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

	2006	2005	2004	2003	2002
<b>General Government</b>					
<b>Legislative and Executive</b>					
Commissioners	149.00	150.00	149.50	154.50	152.00
Auditor	29.50	28.50	28.50	30.00	30.50
Treasurer	6.00	6.00	6.00	6.00	7.00
Prosecuting Attorney	4.00	31.00	36.00	29.00	27.00
Board of Elections	9.00	9.00	9.00	11.00	9.00
Recorder	5.00	5.00	5.00	5.00	4.00
Buildings and Grounds	6.00	6.00	6.00	6.00	6.00
Data Processing	1.00	1.00	1.00	1.00	1.00
<b>Judicial</b>					
Common Pleas Court	15.00	15.00	13.00	13.00	13.00
Probate Court	3.00	3.00	4.00	4.00	4.00
Juvenile Court	20.00	20.00	19.00	19.00	19.00
Municipal Court	21.00	21.00	21.00	21.00	21.00
Clerk of Courts	38.00	35.00	34.00	33.50	35.00
Law Library	1.00	1.00	1.00	1.00	1.00
<b>Public Safety</b>					
Sheriff	100.00	92.00	93.50	91.50	97.50
Probation	3.00	3.00	3.00	3.00	3.50
Disaster Services	3.00	3.00	2.00	3.00	3.00
Coroner	1.00	1.00	2.00	2.00	2.00
<b>Public Works</b>					
Engineer	54.50	55.25	48.75	56.50	53.25
Building Department	7.00	9.00	9.00	9.00	9.00
Sewer District	5.00	5.00	5.00	5.00	4.00
<b>Health</b>					
MRDD	40.00	44.00	42.00	39.50	36.50
MRDD	193.50	194.00	194.00	195.50	186.50
<b>Human Services</b>					
Jobs and Family Services	68.00	69.00	70.00	68.00	71.00
Children's Services	60.00	59.50	58.50	71.00	70.00
Child Support Enforcement Agency	29.00	30.50	31.00	31.00	33.00
Veteran Services	9.50	9.00	11.50	6.50	6.50
<b>Total</b>	<u>881.00</u>	<u>905.75</u>	<u>903.25</u>	<u>915.50</u>	<u>905.25</u>

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

**Source:** County departmental records.

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

	2006	2005	2004	2003	2002
<b>General Government</b>					
<b>Legislative and Executive</b>					
<b>Commissioners</b>					
Number of resolutions	761	777	781	729	684
Number of meetings	53	55	53	54	54
<b>Auditor</b>					
Number of non-exempt conveyances	2,415	2,595	2,349	3,007	2,980
Number of exempt conveyances	1,725	2,337	1,759	1,922	1,943
Number of real estate transfers	4,140	4,932	4,108	4,929	4,923
Number of parcels billed	59,849	57,398	56,978	56,216	55,750
Number of personal property returns	691	855	862	3,337	3,344
Number of checks issued	32,316	34,378	36,930	40,390	41,987
<b>Treasurer</b>					
Number of parcels billed	114,826	113,997	112,464	111,530	110,668
Return on portfolio	0.04	0.03	0.02	0.02	0.03
<b>Prosecuting Attorney</b>					
Number of cases - criminal - felony	570	528	506	303	253
Number of cases - criminal - municipal	2,134	1,512	5,094	4,444	4,105
Number of cases - traffic	2,083	1,381	963	1,188	1,832
Number of cases - civil	494	472	377	306	263
Number of township requests	(2) 156	151	146	142	138
<b>Board of Elections</b>					
Number of registered voters	70,286	69,995	69,672	61,686	60,048
Number of voters last general election	38,559	31,419	52,695	27,379	31,391
Percentage of register voters that voted	47.24%	45.72%	75.63%	44.38%	52.28%
Number Voting Machines	375	480	480	480	480
<b>Recorder</b>					
Number of deeds recorded	3,885	4,259	4,288	4,235	4,144
Number of mortgages recorded	6,482	7,108	7,723	10,669	8,990
Number of military discharges recorded	22	46	43	52	99
<b>Buildings and Grounds</b>					
Number of buildings	23	23	23	21	21
Square footage of buildings	686,880	686,880	686,880	650,278	650,278
<b>Data Processing</b>					
Number of users served	44	45	45	45	44
<b>Central Purchasing</b>					
Number of purchase orders issued	3,196	4,016	n/a	n/a	n/a
<b>Judicial</b>					
<b>Common Pleas Court</b>					
Number of civil cases filed	907	796	820	794	653
Number of criminal cases filed	566	478	480	341	145
Number of domestic cases filed	660	633	630	645	709
<b>Probate Court</b>					
Number of civil cases filed	(1) 1,565	1,503	1,557	1,620	1,638
<b>Juvenile Court</b>					
Number of adjudged delinquent cases filed	763	765	696	780	617

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

	2006	2005	2004	2003	2002
<b>Rehabilitation Center</b>					
Average daily center census	40	43	46	41	42
<b>Clerk of Courts</b>					
Number of civil cases filed	873	797	820	797	654
Number of criminal cases filed	470	528	506	346	252
<b>Probation</b>					
Average daily case load	315	330	345	330	320
<b>Domestic Relations</b>					
Number of cases filed	606	580	627	647	712
Number of protective orders	71	56	70	0	0
<b>Law Library</b>					
Law Library Budget	\$ 237,053	\$ 219,724	\$ 229,856	\$ 260,162	\$ 255,510
Number of volumes in collection	9038	9012	8995	8998	9015
Number of electronic subscriptions	16	14	13	9	6
<b>Public Safety</b>					
<b>Sheriff</b>					
<b>Jail Operation</b>					
Average daily jail census	95	92	94	95	96
Prisoners booked	3,745	3,549	3,532	3,242	2,950
Prisoners released	3,650	3,457	3,438	3,147	2,854
Out of County bed days used	40	7	4	9	50
<b>Enforcement</b>					
Number of incidents reported	10,849	9,927	10,667	11,252	11,243
Number of citations issued	1,934	1,527	1,555	2,199	1,803
Number of papers served	6,328	5,928	5,926	5,564	5,063
Number of telephone calls	13,043	12,058	14,956	15,653	13,056
Number of transport hours	1,335	1,106	1,041	1,161	986
Number of court security hours	4,190	4,190	4,190	4,190	4,190
<b>Probation</b>					
Average daily case load	100.38	93.46	83.46	79.62	76.92
<b>Disaster Services</b>					
Number of emergency responses	0	0	1	1	1
<b>Coroner</b>					
Number of cases investigated	76	74	57	47	56
Number of autopsies performed	25	32	n/a	n/a	n/a
<b>Public Works</b>					
<b>Engineer</b>					
Miles of roads resurfaced	17	14	14	21	33
Number of bridges replaced/improved	9	13	13	11	7
Number of culverts built/replaced/improved	49	46	61	44	36
<b>Building Department</b>					
Number of permits issued	1,627	881	980	1,039	1,214
Number of inspections performed	3,423	6,212	6,210	6,796	6,820
<b>Sewer District</b>					
Average daily sewage treated	15,700	20,300	17,000	19,900	16,800
Number of tap-ins	180	104	121	12	5
Number of customers	850	670	566	445	433



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

	2006	2005	2004	2003	2002
<b>Health</b>					
<b>MRDD</b>					
Number of students enrolled					
Early intervention program	65	52	64	64	67
Preschool	36	35	33	33	35
School age	85	82	84	76	69
Number employed at workshop	325	318	310	303	285
Average client count by service type					
N.A.W. Habilitation	46	60	103	108	87
N.A. W. Sheltered Employment	247	188	131	119	123
N.A. W. Enclave/Supported Employ.	14	49	58	57	56
Individual Work Placement	18	21	18	19	19
<b>Human Services</b>					
<b>Jobs and Family Services</b>					
Average client count - food stamps	6,632	6,518	5,889	5,469	4,654
Average client count - day care	5,796	5,664	516	4,752	4,644
Average client count - WIA	80	110	173	154	185
Average client count - heating assistance	233	417	567	375	463
Average client count - job placement	13,463	13,972	10,471	5,329	4,304
<b>Children's Services</b>					
Average client count - foster care	114	142	137	148	121
Average client count - adoption	12	10	8	13	15
<b>Child Support Enforcement Agency</b>					
Average number of active support orders	6,665	6,590	6,312	6,296	5,974
Percentage collected	74.45%	74.40%	73.75%	73.60%	74.47%
<b>Veteran Services</b>					
Number of clients served	285	304	301	328	318
Amount of benefits paid to county residents	\$ 460,502	\$ 395,505	\$ 424,128	\$ 425,586	\$ 426,217
<b>Conservation and Recreation</b>					
<b>Community and Economic Development (3)</b>					
Number of contacts	N/A	N/A	N/A	N/A	N/A
Number of projects	1	1	1	2	2
Number of jobs created	0	21	26	65	269
Number of jobs retained	6	0	0	0	0

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

(2) Estimated

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

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

n/a - Information not readably available.

**Source:** County departmental records.

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

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

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

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

**Source:**

Auditor's Office  
Maintenance Department  
Environmental Services  
Engineer Department

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# Wayne County, Ohio



## *Board of Commissioners*

Cheryl Noah  
Ann M. Obrecht  
Scott Wiggam

## *Auditor*

Jarra Underwood

## *Clerk of Courts*

Tim Neal

## *Coroner*

Dr. Amy Jolliff

## *Court of Common Pleas*

Mark K. Wiest  
Robert J. Brown

## *County Court Judges*

Stuart K. Miller  
Carol White Millhoan

## *Engineer*

Roger Terrill

## *Probate Court*

Raymond Leisy

## *Prosecutor*

Martin Frantz

## *Recorder*

Jane Carmichael

## *Sheriff*

Thomas Maurer

## *Treasurer*

Beverly Shaw



**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITION**

**WAYNE COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 14, 2007**