



WAYNE COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2019

WAYNE COUNTY
DECEMBER 31, 2019

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WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>(Passed through the Ohio Development Services Agency)</i>				
Community Development Block Grants/State's Program	14.228	BF-17-1CZ-1		\$ 198,752
Total Community Development Block Grants/State's Program				<u>198,752</u>
Total U.S. Department of Housing and Urban Development				<u>198,752</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Violence Against Women Formula Grants	16.588	2017-WF-VA2-8913A 2018-WF-VA2-8913 2018-WF-VA2-8929		19,854 30,282 54,615
Total Violence Against Women Formula Grants				<u>104,751</u>
JAG Program: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-JG-A01-6445		<u>42,417</u>
<i>(Passed through the Ohio Attorney General)</i>				
Crime Victim Assistance	16.575	2019-VOCA-132137542 2020-VOCA-132924847 2019-VOCA-132137558 2020-VOCA-132924917		19,435 5,923 90,750 27,874
Total Crime Victim Assistance				<u>143,982</u>
<i>(Passed through the Ohio Supreme Court)</i>				
Equitable Sharing Program	16.922	OH0851900		<u>258,499</u>
Total U.S. Department of Justice				<u>549,649</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	97.042	EMC-2018-EP-0008-S01		34,640
HAVA Election Security Grant	90.404	Not Available		<u>7,473</u>
Total U.S. Department of Homeland Security				<u>42,113</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster: Special Education_Grants to States	84.027	071191-6B-SF-19 071191-6B-SF-20		1,965 15,003
Total Special Education_Grants to States and Special Education Cluster				<u>16,968</u>
Total U.S. Department of Education				<u>16,968</u>

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
<i>Supplemental Nutrition Assistance Program Cluster</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1819-11-5822/G-2021-11-6009		500,501
Total Supplemental Nutrition Assistance Program Cluster				500,501
Total U.S. Department of Agriculture				500,501
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5824/G-2021-11-6011		128,727
<i>Temporary Assistance for Needy Families Cluster</i>				
Temporary Assistance for Needy Families	93.558	G-1819-11-5822/ G-2021-11-6009		2,029,801
Total Temporary Assistance for Needy Families Cluster				2,029,801
Child Support Enforcement	93.563	G-1819-11-5823/G-2021-11-6010		514,249
<i>Child Care and Development Fund Cluster</i>				
Child Care and Development Block Grant	93.575	G-1819-11-5822/G-2021-11-6009		130,746
Total Child Care and Development Fund Cluster				130,746
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5824/G-2021-11-6011		72,107
Foster Care_Title IV-E	93.658	G-1819-11-5824/G-2021-11-6011		1,766,203
Adoption Assistance	93.659	G-1819-11-5824/G-2021-11-6011		874,000
John H Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1819-11-5824/G-2021-11-6011		17,084
Children's Health Insurance Program	93.767	Not available		63,167
Medicaid Cluster:				
Medical Assistance Program	93.778	G-1819-11-5824/ G-1819-11-5822/G-2021-11-6011/G-2021-11-6009		1,040,730
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program		N/A		39,769
Total Medicaid Cluster				1,080,499
Social Services Block Grant	93.667	MR-85		58,651
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
Social Services Block Grant		G-1819-11-5822/G-2021-11-6009	994,827	1,041,986
Total Social Services Block Grant			994,827	1,100,637
<i>(Passed through the Supreme Court of Ohio)</i>				
State Court Improvement Program	93.586	G-1801OHSCID		33,288
Total U.S. Department of Health and Human Services			994,827	7,810,508

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>(Passed through the Ohio Department of Public Safety)</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2019-85-00-00-00078-00 STEP-2020-WCSO-00058		6,392 700 <u>7,092</u>
Total Highway Safety Cluster				<u>7,092</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2019-85-00-00-00078-00 IDEP-2020-WCSO-00058		6,742 1,050 <u>7,792</u>
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>7,792</u>
National Priority Safety Programs	20.616	DDEP-2019-WCSO-00051 DDEP-2020-WCSO-00036		3,494 660 <u>4,154</u>
Total National Priority Safety Programs				<u>4,154</u>
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	96882 97444 108424		2,046 1,060,093 16,746 <u>1,078,885</u>
Total Highway Planning and Construction Cluster				<u>1,078,885</u>
<i>(Direct Award)</i>				
Airport Improvement Program	20.106	3-39-0093-024-2019		311,221
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0531-16-01-00		13,396
Total U.S. Department of Transportation				<u>1,422,540</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
<i>Employment Services Cluster</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207	ES318671555A39		24,989
Total Employment Services Cluster				24,989
Trade Adjustment Assistance	17.245	TA305041755A39		3,952
Workforce Investment Act Cluster:				
WIOA Adult Program	17.258	AA307421755A39		112,397
WIOA Youth Activities	17.259	AA307421755A39	87,057	87,057
WIOA Dislocated Worker Formula Grants	17.278	AA307421755A39		69,622
Total Workforce Investment Act Cluster			87,057	269,076
Total U.S. Department of Labor			87,057	298,017
TOTAL			<u>\$ 1,081,884</u>	<u>\$ 10,839,048</u>

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

WAYNE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wayne County (the County) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

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

The current cash balance on the County's local program income account as of December 31, 2019 is \$143,598.

NOTE F - MATCHING REQUIREMENTS

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

WAYNE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

NOTE G – PRIOR YEAR PROGRAM SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a Cost Report MAC Settlement payment for the 2015 and 2016 Cost Report from the Ohio Department of Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$23.63 and \$850.28 respectively. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in the prior reporting periods.

Additionally, the County received a notice of a liability for Medicaid Administrative Claiming (MAC) reconciliation of calendar year 2018 MAC payments owed to the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$3,382.19. The MAC reconciliation liability was to correct errors of salary amounts provided by the County Board of Developmental Disabilities and subsequently input by the Ohio Department of Developmental Disabilities into the Random Moment Time Study system for the calculation of MAC payments. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the Ohio Department of Developmental Disabilities invoiced the liability.

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OHIO AUDITOR OF STATE KEITH FABER



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

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2020, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, and the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

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

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

June 26, 2020



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

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Wayne County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Wayne County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Wayne County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Wayne County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2020, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Our opinion also explained that the County adopted *Governmental Accounting Standards Board No. 84* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

June 26, 2020

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WAYNE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 93.558 Temporary Assistance for Needy Families CFDA # 10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program CFDA # 93.778 Medical Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None noted.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None noted.

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



**For the Fiscal Year Ended
December 31, 2019**

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

**For the Year Ended
December 31, 2019**

**Prepared by Auditor's Office
Jarra Underwood, Auditor
428 West Liberty Street
Wooster, Ohio**

Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019

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INTRODUCTION



Jarra L. Underwood
WAYNE COUNTY AUDITOR

428 West Liberty Street • Wooster, Ohio 44691
330.287.5430 • fax 330.287.5436
www.waynecountyauditor.org

June 26, 2020

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

As Auditor of Wayne County, I am pleased to present the Wayne County Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2019. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities. The information contained in this report will assist Wayne County officials (“County”) in making management decisions and provide complete financial data to the County taxpayers, investors and all other interested parties, which can be used to compare Wayne County’s financial position, and results of its operations with those of other government entities.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the county auditor’s office. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that fairly presents the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of Wayne County’s financial activities have been included.

REPORTING ENTITY AND SERVICES

The County’s reporting entity has been defined in accordance with GASB Statement No. 14, “*The Financial Reporting Entity*.” The basic financial statements contained within this 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.

The County is also associated with the following organizations:

Joint Ventures without Equity Interest

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

Jointly Governed Organizations

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

Related Organizations

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

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

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

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

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

THE COUNTY AND FORM OF GOVERNMENT

History and Profile of the County

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

Form of Government

The County has only those powers conferred upon it by Ohio statutes. To govern the County, a three-member board of county commissioners is elected at-large in even-numbered years for overlapping four-year terms. The board of commissioners serves as the taxing authority, contracting body, and the chief administrator of public services for the County. The board of commissioners creates and adopts the annual operating budget and approves expenditures of County funds. In addition to the board of commissioners, the offices of county auditor and county treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The county auditor is elected to a four-year term and serves as the chief fiscal officer for the County and the real property assessor for all political subdivisions within the County. As chief fiscal officer, the auditor is responsible for maintaining the County's centralized accounting, payroll and benefits system; for preparing the 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 un-voted tax rates for real estate and general personal property and, once collected, distributes the receipts to the appropriate political subdivisions and agencies within the County.

As real property assessor, the auditor is responsible for a full reappraisal of approximately 59,000 parcels of real property in the County every six years, with an interim update every third year. The last triennial update was completed in 2017. The next six year reappraisal will be completed in 2020. The auditor also prepares and maintains a comprehensive set of real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the treasurer and the president of the board of county commissioners, the auditor serves on the county board of revision. The county board of revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

The county auditor, county prosecuting attorney and county treasurer form the county budget commission, which by statute, plays an important role in the financial administration of county government as well as all local government throughout the County. The auditor also serves as administrator of the county data processing board; in addition, Wayne County Auditor Jarra Underwood also serves as a Wayne County Deputy Registrar.

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

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

LOCAL ECONOMY

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

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

Wayne County maintains a delicate balance between industry, commercial retail and agriculture to preserve its rural character along with its ambiance. The County is fortunate to have a diversified economic base. Approximately 64 percent of real estate taxes are paid by agricultural/residential owners and 36 percent of these taxes are paid by commercial and industrial owners. Our elected officials are cognizant of the fact that the County is rich in natural beauty and natural wonders, and they continually work to protect its unique flavor.

Tourism has become a large part of the economy within the County with a varied composite of economic activities that includes: food and beverage, lodging, recreation, retail and transportation. According to the most recent figures from the Wayne County Convention and Visitors Bureau, tourism generates more than \$270 million in total sales, creates 3,200 jobs and produces \$66 million in income.

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

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

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

The commercial landscape contains vibrant businesses and no competition between the local government and development organizations. This great spirit of cooperation creates a diverse community along with a broad spectrum of workers. A company's ability to find and maintain a skilled workforce is vital to their success. Workforce and Labor development programs are facilitated through a variety of providers in the county resulting in a readily available supply of quality labor. The strong government structure, in addition to a vigorous development team ensures a future that looks brighter and better for economic growth within Wayne County.

Major employers in the County are: Akron Brass, Frito-Lay, Gerber Poultry, Gerstenslager, JLG, J.M. Smucker, LUK, Morton Salt, Smith Dairy Products and Wooster Brush. These companies employ over 5,000 workers and continue to invest in Wayne County.

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

Unemployment in Wayne County for 2019 was 3.2%, lower than the State average of 4.1% and lower than the national average of 3.6%.

Wayne County's consistency in being a leading producer of high quality agricultural products has made it one of the most sought after markets for development opportunities. Its agricultural history along with distinctive jewels such as the Ohio Agricultural Research and Development Center (OARDC), position the County to attract agro-bioscience companies. Agriculture remains the number one industry with nearly 270,000 acres of farm ground being actively used. Wayne County's 2,040 farms with rich soil and plentiful water supply continue to support a strong agricultural economy.

MAJOR INITIATIVES

Wayne County offers a competitive tax environment with low property, income and sales taxes compared to neighboring communities. The County has been recognized as the 7th ranked U.S. micropolitan for new business and growth according to Site Selection magazine. Consecutively, for 14 years the Wayne County/Wooster area has contended for, or achieved the title of highest performing micropolitan. In 2019 residential and agricultural expansion added \$37 million to the tax base in the County. The total commercial and industrial development exceeded \$56 million.

The following companies completed projects in 2019:

- Certified Angus Beef
- Certified Angus Beef/OSU
- Gerber Poultry
- Speed North America
- Marcus Kanagy Chickens

Total investment for these projects was \$6.7 million, adding 91,000 square foot, with 110 newly created jobs.

PLANS FOR 2020 AND BEYOND

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

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

Elected officials continue to coordinate and collaborate with community and regional partners to identify projects that must be done to ensure the county remains viable.

There are several proposed projects in the pipeline for 2020, including a \$73 million capital investment, bringing 41 jobs with a \$3.4 million payroll, three warehouse projects, downtown office buildings along with several residential allotments are in the planning stages.

FINANCIAL INFORMATION

Budgetary and Internal Control

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

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

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

Accounting System

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

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

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

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

As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Auditor’s Report, providing an assessment of the County’s finances for 2019 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain non-major funds of the County.

Financial Highlights

Internal Service Fund – The internal service funds account for the financing of services provided by a department or agency of the County on a cost-reimbursement basis. The internal service fund has \$913,544 in net position at December 31, 2019. This balance is the result of the accumulation of sufficient resources from charging back the County funds, and several government units within the County, that participate in the self-insurance programs.

Fiduciary Funds - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The custodial funds have total assets of \$159,027,052 at December 31, 2019. The most significant custodial funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board.

OTHER INFORMATION

Independent Audit

Included in this report is an unmodified audit opinion rendered on the County’s basic financial statements as of and for the year ended December 31, 2019, by the auditor of state’s office. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The auditor’s report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County’s accounting and budgetary controls.

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

Use of the Report

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

Use of this report by the various departments of the County is encouraged when furnishing information. This report will be posted to the county auditor’s website and placed for public inspection at the county auditor’s office.

Certificate of Achievement for Excellence in Financial Reporting

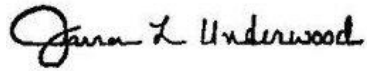
The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2019. This was the twenty third consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. This current report continues to conform to the Certificate of Achievement program requirements, and is being submitted to GFOA.

Acknowledgments

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

This report would not have been possible without the support and dedication of a number of the employees of the County Auditor's Office, and County department heads. A special thanks to Keely Zemrock, chief deputy auditor, Kristy Burkholder, fiscal officer, Wayne Economic Development Council and our consultant Rea and Associates, Inc. for their assistance on this project. Due credit should also be given to County administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner.

Sincerely,

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

Jarra L. Underwood
Wayne County Auditor

Wayne County, Ohio
Elected Officials Roster
December 31, 2019

Board of Commissioners

Becky Foster
Sue Smail
Ron Amstutz

Auditor

Jarra L. Underwood

Clerk of Courts

Tim Neal

Coroner

Dr. Amy Jolliff

Court of Common Pleas

Mark K. Wiest
Corey E. Spitler

County Court Judges

Timothy Vansickle
Michael Rickett

Engineer

Scott Miller

Probate Court

Laticia Wiles

Prosecutor

Daniel Lutz

Recorder

Jane Carmichael

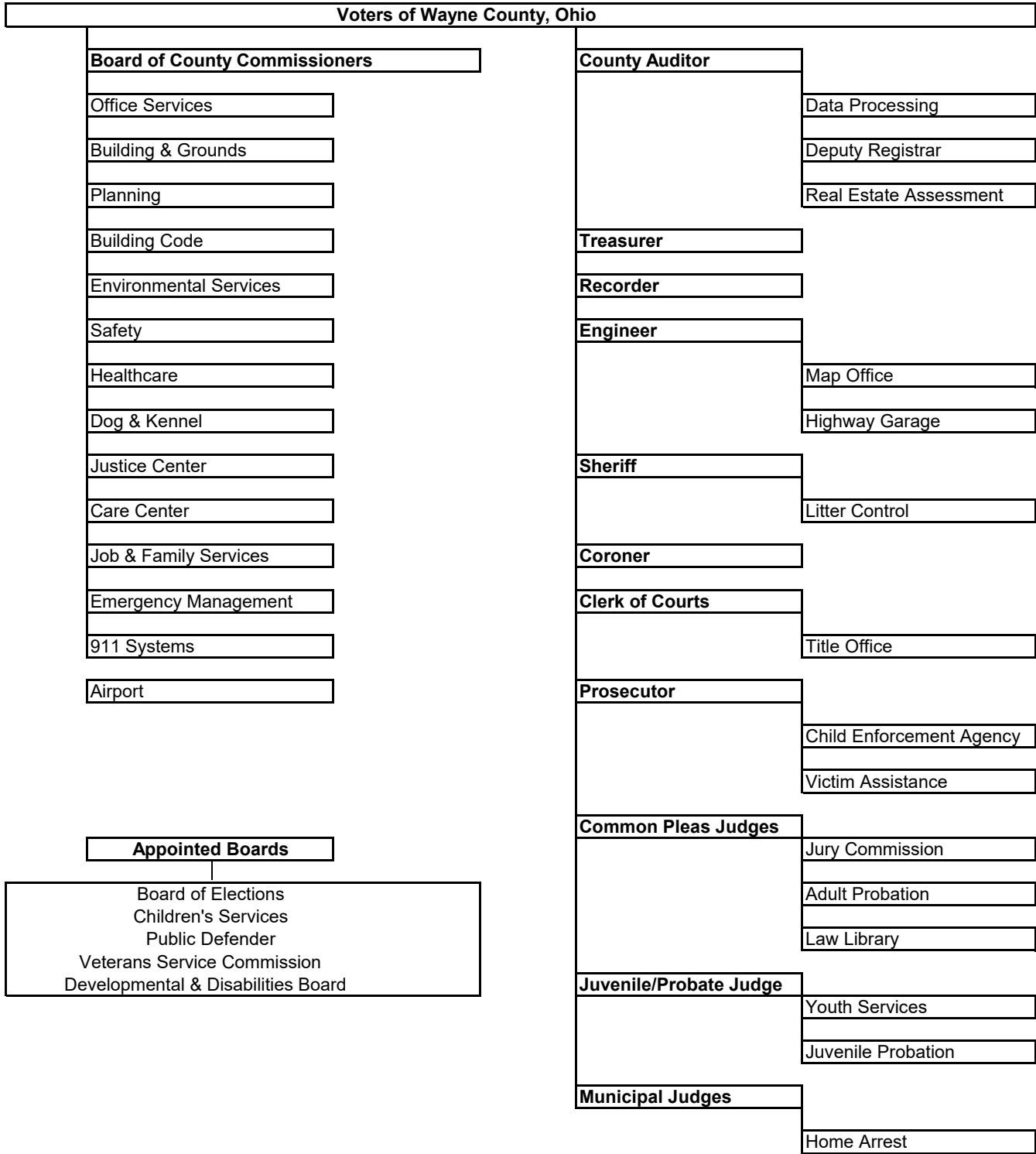
Sheriff

Travis Hutchinson

Treasurer

Melissa Koch

**WAYNE COUNTY, OHIO
ORGANIZATION CHART
DECEMBER 31, 2019**





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Wayne County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO

FINANCIALS

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio, as of December 31, 2019, 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 Development Disabilities, Job and Family Services, Wayne County Care Center and Children Services Board funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We did not modify our opinion regarding this matter.

Also, as discussed in Note 20 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

June 26, 2020

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Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

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, 2019. 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 2019 are as follows:

- The total net position of the County decreased \$5,164,584. Net position of governmental activities decreased \$5,021,613 which represents an 8 percent decrease over 2018 restated net position. Net position of business-type activities decreased \$142,971 or 1 percent over 2018.
- General revenues accounted for \$41,714,384 or 51 percent of total governmental activities revenue. Program specific revenues accounted for \$40,080,460 or 49 percent of total governmental activities revenue.
- Governmental activities capital assets increased \$442,267. Business-type activities capital assets decreased \$162,980.
- The County had \$86,561,957 in expenses related to governmental activities; \$40,080,460 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$41,714,384 were not sufficient to provide for these programs.
- The General fund, the County's largest major fund, had revenues of \$29,710,060 in 2019, and expenditures of \$26,480,373 in 2019.
- The County Board of Developmental Disabilities (DD) Special Revenue fund, the County's second largest major fund, had revenues of \$12,950,723 in 2019, an increase of \$891,270 or 7 percent from 2018 revenues. The expenditures totaled \$10,835,741 in 2019, a decrease of \$630,212 or 6 percent from 2018 expenditures.
- In the General fund, the actual revenues came in \$2,519,239 higher than they were originally budgeted, and actual expenditures were \$737,106 lower than the amount in the original budget.

Using this Comprehensive Annual Financial Report (CAFR)

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

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position and the statement of activities answer the question, "How did we do financially during 2019?" These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

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

Governmental Funds

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

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

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

Proprietary Funds

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

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

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.

Notes to the Basic Financial Statements

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

Government-Wide Financial Analysis

Recall that the statement of net position provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net position for 2019 compared to 2018.

Table 1 - Net Position

	Governmental Activities			Business-Type Activities		
	2019	Restated 2018	Change	2019	2018	Change
Assets						
Current and Other Assets	\$ 88,838,610	\$ 79,899,969	\$ 8,938,641	\$ 2,419,255	\$ 2,384,055	\$ 35,200
Net Pension/OPEB Asset	73,587	71,780	1,807	-	-	-
Capital Assets, Net	74,495,069	74,052,802	442,267	17,730,028	17,893,008	(162,980)
<i>Total Assets</i>	<u>163,407,266</u>	<u>154,024,551</u>	<u>9,382,715</u>	<u>20,149,283</u>	<u>20,277,063</u>	<u>(127,780)</u>
Deferred Outflows of Resources						
Deferred Charges	88,829	118,439	(29,610)	-	-	-
Pension & OPEB	19,128,976	10,509,633	8,619,343	170,402	121,339	49,063
<i>Total Deferred Outflows of Resources</i>	<u>19,217,805</u>	<u>10,628,072</u>	<u>8,589,733</u>	<u>170,402</u>	<u>121,339</u>	<u>49,063</u>
Liabilities						
Current and Other Liabilities	6,524,526	6,510,458	14,068	216,869	145,616	71,253
Long-Term Liabilities:						
Due Within One Year	3,587,866	4,013,755	(425,889)	175,279	179,090	(3,811)
Due In More Than One Year:						
Net Pension Liability	56,380,080	33,114,709	23,265,371	503,106	324,572	178,534
Net OPEB Liability	26,311,417	22,058,765	4,252,652	238,953	222,815	16,138
Other Amounts	4,434,025	4,626,476	(192,451)	3,563,352	3,718,225	(154,873)
<i>Total Liabilities</i>	<u>97,237,914</u>	<u>70,324,163</u>	<u>26,913,751</u>	<u>4,697,559</u>	<u>4,590,318</u>	<u>107,241</u>
Deferred Inflows of Resources						
Property Taxes	22,764,064	18,720,159	4,043,905	-	-	-
Pension & OPEB	1,847,706	9,811,301	(7,963,595)	49,735	92,722	(42,987)
<i>Total Deferred Inflows of Resources</i>	<u>24,611,770</u>	<u>28,531,460</u>	<u>(3,919,690)</u>	<u>49,735</u>	<u>92,722</u>	<u>(42,987)</u>
Net Position						
Net Investment in Capital Assets	71,586,566	70,761,111	825,455	13,894,974	14,039,137	(144,163)
Restricted	35,747,901	31,053,506	4,694,395	-	-	-
Unrestricted	(46,559,080)	(36,017,617)	(10,541,463)	1,677,417	1,676,225	1,192
<i>Total Net Position</i>	<u>\$ 60,775,387</u>	<u>\$ 65,797,000</u>	<u>\$ (5,021,613)</u>	<u>\$ 15,572,391</u>	<u>\$ 15,715,362</u>	<u>\$ (142,971)</u>

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

The net pension liability (NPL) is one the largest liabilities reported by the County at December 31, 2019 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. The net OPEB liability (NOL) is one of largest liabilities reported by the County at December 31, 2019 and is reported pursuant to GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

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

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

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2019, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$76,347,778. This amounts to \$60,775,387 in governmental activities and \$15,572,391 in business-type activities.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net position. At year-end, capital assets represented 50 percent of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, sewer mains and the airport. Net investment in capital assets was \$85,481,540 at December 31, 2019. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

The County saw an increase in current and other assets during 2019, it was caused by an increase in taxes receivable partially from an increase in assessed values and an increase in cash due to the timing of various governmental fund revenues collected versus the timing of expenditures.

A portion of the County's government-wide net position, \$35,747,901 or 47 percent represents resources that are subject to external restrictions on how they may be used. The deficit of unrestricted net position in government-wide of \$44,881,663 may be used to meet the government's ongoing obligations to citizens and creditors.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

In order to further understand what makes up the changes in net position for the current year, the following Table 2 gives readers further details regarding the results of activities for 2019 and 2018:

Table 2 - Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2019	2018	Change	2019	2018	Change
Revenues:						
Program Revenues:						
Charges for Services and Sales	\$ 13,000,468	\$ 13,467,345	\$ (466,877)	\$ 1,440,014	\$ 1,391,124	\$ 48,890
Operating Grants, Contributions, and Interest	24,370,304	20,732,522	3,637,782	326,700	445,229	(118,529)
Capital Grants, Contributions and Interest	2,709,688	1,211,305	1,498,383	-	-	-
General Revenues:						
Property Taxes	19,291,350	18,221,886	1,069,464	-	-	-
Sales Tax	13,265,233	12,927,827	337,406	-	-	-
Grants and Entitlements	4,150,560	3,948,578	201,982	-	-	-
Gain/ (Loss) on Sale of Capital Assets	-	17,372	(17,372)	-	-	-
Investment Earnings	2,012,144	1,011,278	1,000,866	15,004	17,598	(2,594)
Miscellaneous	2,995,097	1,532,565	1,462,532	83,929	128,448	(44,519)
Total Revenues	81,794,844	73,070,678	8,724,166	1,865,647	1,982,399	(116,752)
Program Expenses:						
General Government:						
Legislative and Executive	13,412,210	11,129,966	2,282,244	-	-	-
Judicial	8,621,426	7,425,774	1,195,652	-	-	-
Public Safety	12,560,011	12,490,630	69,381	-	-	-
Public Works	11,867,545	9,816,633	2,050,912	-	-	-
Health	781,547	703,147	78,400	-	-	-
Human Services	34,632,841	35,007,307	(374,466)	-	-	-
Conservation and Recreation	3,077,199	-	3,077,199	-	-	-
Economic Development and Assistance	1,403,512	821,876	581,636	-	-	-
Interest and Fiscal Charges	205,666	243,065	(37,399)	-	-	-
Sanitary Sewer District	-	-	-	1,342,488	1,530,962	(188,474)
Wayne County Airport	-	-	-	920,630	757,167	163,463
Total Expenses	86,561,957	77,638,398	8,923,559	2,263,118	2,288,129	(25,011)
Excess (Deficiency) of Revenues Over (Under) Expenses	(4,767,113)	(4,567,720)	(199,393)	(397,471)	(305,730)	(91,741)
Net Transfers	(254,500)	(346,000)	91,500	254,500	346,000	(91,500)
Change in Net Position	(5,021,613)	(4,913,720)	(107,893)	(142,971)	40,270	(183,241)
Net Position Beginning of Year	65,797,000	70,407,672	(4,610,672)	15,715,362	15,675,092	40,270
Restatement, See Note 3	-	303,048	(303,048)	-	-	-
Net Position End of Year	\$ 60,775,387	\$ 65,797,000	\$ (5,021,613)	\$ 15,572,391	\$ 15,715,362	\$ (142,971)

The County's overall net position decreased \$5,164,584 from the prior year. The reasons for this overall decrease are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities

Governmental net position reported an overall decrease of \$5,021,613 in 2019. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall decrease in net position of 6 percent.

Wayne County, Ohio
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For the Year Ended December 31, 2019

Human services, which includes supporting the operations of the Wayne County Care Center, County Board of DD, Job and Family Services, Child Enforcement Agency, and the Children Services Board, accounts for \$34,632,841 of expenses, or 40 percent of total governmental expenses of the County. These expenses were funded by \$19,083,119 in program revenues in 2019, compared to \$17,700,750 in 2018.

General government expenses composed of legislative and executive and judicial programs totaled \$22,033,636 or 25 percent of total governmental expenses. General government expenses were covered by \$6,658,852 in program revenues in 2019 as compared to \$6,812,340 in 2018.

The state and federal government contributed to the County program revenues in the amount of \$24,370,304 in operating grants, contributions and interest, and \$2,709,688 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$14,677,105 or 54 percent of the total grants, contributions and interest subsidized human services programs, an increase in operating grants due to an increase of grant requests, and an increase in capital grants for new projects.

General revenues totaled \$41,714,384, and amounted to 51 percent of total revenues. These revenues primarily consist of property and sales tax revenue of \$32,556,583, or 78 percent of total general revenues in 2019. Property taxes saw an overall increase primarily in the operations of the County Board of DD.

Business-Type Activities

The Sanitary Sewer District had total revenues of \$1,485,303 and expenses of \$1,342,488 for 2019. The net position balance increased \$142,815 as compared to the ending 2018 net position balance, primarily due to a transfer of funds.

The Wayne County Airport had total revenues of \$634,844 and expenses of \$920,630 for 2019. The net position balance decreased \$285,786, as operating expenses exceeded operating revenues.

Financial Analysis of the Government's Funds

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

Governmental Funds

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

The County's governmental funds reported a total fund balance of \$49,076,865. Some of the most significant changes in fund balances occurred within the County's major funds.

The General fund balance increased in 2019 by \$1,024,329, or 9 percent, as compared to 2018. The primary cause was due to current year revenue collections versus the timing of service expenses, offset by \$2,778,688 in transfers out to other funds.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

The Motor Vehicle and Gas Tax fund reported an increase in fund balance of \$540,109, or 25 percent as compared to 2018. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to the timing of these needs.

The County Board of DD fund reported an increase in fund balance of \$2,077,328, or 53 percent as compared to 2018. Changes to this fund balance fluctuates due to state and federal funding and the timing of property tax collections.

The Wayne County Department of Job and Family Services (WCDJFS) reported a decrease in fund balance of \$12,522, or 1 percent as compared to 2018. The primary cause was from expenditures not covered by transfers from the general fund.

The Wayne County Care Center reported a decrease in fund balance of \$710,963, or 12 percent as compared to 2018. The primary cause was an increase in expenditures for services provided that are out pacing the increase in resources to provide these services.

The Children Services Board fund reported an increase in fund balance of \$666,473 or 12 percent as compared to 2018 as grants exceeded reported costs due to the timing of services provided.

Budgeting Highlights - General Fund

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

Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues as compared to the original budgeted amount increased during the year with largest increase in permissive tax. Actual revenues exceeded final budgeted amounts by \$2,211,739, with the largest excess reported within intergovernmental and taxes.

The final budget for expenditures exceeded final costs by \$1,632,031. This variance was achieved by the collective effort of the departments of the County tightening their belts to conserve the decreasing resources available to the County as state and federal funding continues to show declines.

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

Proprietary Funds

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

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

Capital Assets and Debt Administration

Capital Assets

Table 3 shows fiscal year 2019 balances compared with 2018:

Table 3 - Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	\$ 3,848,080	\$ 3,787,700	\$ 2,143,912	\$ 2,143,912	\$ 5,991,992	\$ 5,931,612
Construction in Progress	2,085,395	459,143	24,680	42,424	2,110,075	501,567
Buildings and Improvements	50,028,384	49,941,764	10,376,105	10,376,105	60,404,489	60,317,869
Equipment	14,998,602	14,419,443	319,320	353,292	15,317,922	14,772,735
Intangibles	2,413,775	2,076,386	-	-	2,413,775	2,076,386
Infrastructure	102,909,759	101,662,714	-	-	102,909,759	101,662,714
Sewer Mains	-	-	7,913,432	7,370,594	7,913,432	7,370,594
Airport	-	-	3,824,245	3,824,245	3,824,245	3,824,245
Less: Accumulated						
Depreciation	(101,788,926)	(98,294,348)	(6,871,666)	(6,217,564)	(108,660,592)	(104,511,912)
Total	<u>\$ 74,495,069</u>	<u>\$ 74,052,802</u>	<u>\$ 17,730,028</u>	<u>\$ 17,893,008</u>	<u>\$ 92,225,097</u>	<u>\$ 91,945,810</u>

See Note 10 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

Debt Administration

Table 4 summarizes the bonds and loans outstanding as of December 31:

Table 4 - Outstanding Long-Term Debt at December 31

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
<u>General Obligation Bonds</u>						
2011 Refunding Bond	\$ 2,410,000	\$ 3,160,000	\$ -	\$ -	\$ 2,410,000	\$ 3,160,000
Premium on Refunding Bond	29,665	39,552	-	-	29,665	39,552
<u>Other Obligations</u>						
Improvement Note	2,000,000	2,500,000	-	-	2,000,000	2,500,000
OPWC Loans	289,207	188,852	250,569	267,169	539,776	456,021
Lease Purchase-Dominion Voting System	562,959	-	-	-	562,959	-
OWDA Loans	-	-	681,702	749,872	681,702	749,872
2004 Sewer System Revenue Bonds	-	-	717,000	733,000	717,000	733,000
2005 Sanitary Sewer Improvement Bonds	-	-	1,505,900	1,537,900	1,505,900	1,537,900
2011 Refunding Bonds	-	-	65,000	85,000	65,000	85,000
USDA Loan	-	-	462,730	475,730	462,730	475,730
Total	<u>\$ 5,291,831</u>	<u>\$ 5,888,404</u>	<u>\$ 3,682,901</u>	<u>\$ 3,848,671</u>	<u>\$ 8,974,732</u>	<u>\$ 9,737,075</u>

See Note 11 and 12 to the basic financial statements for more detail on the long term debt of governmental and business-type activities. The County has a notes payable of \$500,000 outstanding at December 31, 2019, which will mature in June 2020.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

Current Issues

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

Contacting the County's Financial Management

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

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Wayne County, Ohio
Statement of Net Position
December 31, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 53,762,965	\$ 1,351,309	\$ 55,114,274
Cash and Investments:			
In Segregated Accounts	105,067	-	105,067
With Fiscal Agents	20,428	-	20,428
Receivables:			
Taxes	23,050,925	-	23,050,925
Accounts	280,496	199,507	480,003
Sales Tax	3,294,031	-	3,294,031
Due from Other Governments	7,727,941	452,237	8,180,178
Internal Balances	(3,309)	3,309	-
Materials and Supplies Inventory	176,237	-	176,237
Special Assessment Receivable	-	404,423	404,423
Loans Receivable	341,483	-	341,483
Prepaid Items	82,346	8,470	90,816
Net OPEB Asset	73,587	-	73,587
Non-Depreciable Capital Assets	5,933,475	2,168,592	8,102,067
Depreciable Capital Assets, Net	68,561,594	15,561,436	84,123,030
<i>Total Assets</i>	<u>163,407,266</u>	<u>20,149,283</u>	<u>183,556,549</u>
Deferred Outflow of Resources			
Deferred Charges on Refunding	88,829	-	88,829
Pension	16,804,083	150,569	16,954,652
OPEB	2,324,893	19,833	2,344,726
<i>Total Deferred Outflow of Resources</i>	<u>19,217,805</u>	<u>170,402</u>	<u>19,388,207</u>
Liabilities			
Accounts Payable	1,391,902	53,468	1,445,370
Contracts Payable	66,357	71,153	137,510
Accrued Wages and Benefits	1,834,997	19,777	1,854,774
Matured Compensated Absences Payable	4,626	-	4,626
Accrued Interest Payable	35,977	50,944	86,921
Due to Other Governments	891,679	21,527	913,206
Claims Payable	1,204,761	-	1,204,761
Unearned Revenue	545,065	-	545,065
Deposits Held and Due to Others	49,162	-	49,162
Notes Payable	500,000	-	500,000
Long-Term Liabilities:			
Due Within One Year	3,587,866	175,279	3,763,145
Due in More Than One Year			
Net Pension Liability	56,380,080	503,106	56,883,186
Net OPEB Liability	26,311,417	238,953	26,550,370
Other Amounts Due in More Than One Year	4,434,025	3,563,352	7,997,377
<i>Total Liabilities</i>	<u>97,237,914</u>	<u>4,697,559</u>	<u>101,935,473</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	22,764,064	-	22,764,064
Pension	1,447,043	33,134	1,480,177
OPEB	400,663	16,601	417,264
<i>Total Deferred Inflows of Resources</i>	<u>24,611,770</u>	<u>49,735</u>	<u>24,661,505</u>
Net Position			
Net Investment in Capital Assets	71,586,566	13,894,974	85,481,540
Restricted For:			
Capital Projects	2,919,019	-	2,919,019
Public Works Projects	5,024,339	-	5,024,339
Human Services Programs	20,335,066	-	20,335,066
Community Development Projects	906,866	-	906,866
Legislative and Executive	1,540,455	-	1,540,455
Judicial	693,358	-	693,358
Public Safety	2,569,845	-	2,569,845
Other Purposes	1,758,953	-	1,758,953
Unrestricted	(46,559,080)	1,677,417	(44,881,663)
<i>Total Net Position</i>	<u>\$ 60,775,387</u>	<u>\$ 15,572,391</u>	<u>\$ 76,347,778</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Governmental Activities				
General Government				
Legislative and Executive	\$ 13,412,210	\$ 4,884,021	\$ 142,633	\$ -
Judicial	8,621,426	1,536,610	95,588	-
Public Safety	12,560,011	1,629,254	1,367,711	-
Public Works	11,867,545	220,497	7,399,359	2,709,688
Health	781,547	324,072	88,910	-
Human Services	34,632,841	4,406,014	14,677,105	-
Conservation and Recreation	3,077,199	-	598,998	-
Economic Development and Assistance	1,403,512	-	-	-
Debt Service:				
Interest and Fiscal Charges	205,666	-	-	-
<i>Total Governmental Activities</i>	<u>86,561,957</u>	<u>13,000,468</u>	<u>24,370,304</u>	<u>2,709,688</u>
Business-Type Activities				
Sewer District	1,342,488	1,039,099	326,700	-
Wayne County Airport	920,630	400,915	-	-
<i>Total Business-Type Activities</i>	<u>2,263,118</u>	<u>1,440,014</u>	<u>326,700</u>	<u>-</u>
<i>Total Primary Government</i>	<u>\$ 88,825,075</u>	<u>\$ 14,440,482</u>	<u>\$ 24,697,004</u>	<u>\$ 2,709,688</u>

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

Net Transfers

Change in Net Position

Net Position Beginning of Year, (Restated - See Note 3)

Net Position End of Year

See accompanying notes to the basic financial statements.

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

Governmental Activities	Business-Type Activities	Total
\$ (8,385,556)	\$ -	\$ (8,385,556)
(6,989,228)	-	(6,989,228)
(9,563,046)	-	(9,563,046)
(1,538,001)	-	(1,538,001)
(368,565)	-	(368,565)
(15,549,722)	-	(15,549,722)
(2,478,201)	-	(2,478,201)
(1,403,512)	-	(1,403,512)
(205,666)	-	(205,666)
(46,481,497)	-	(46,481,497)
-	23,311	23,311
-	(519,715)	(519,715)
-	(496,404)	(496,404)
(46,481,497)	(496,404)	(46,977,901)
4,633,008	-	4,633,008
9,526,988	-	9,526,988
3,646,609	-	3,646,609
1,484,745	-	1,484,745
13,265,233	-	13,265,233
4,150,560	-	4,150,560
2,012,144	15,004	2,027,148
2,995,097	83,929	3,079,026
41,714,384	98,933	41,813,317
(254,500)	254,500	-
(5,021,613)	(142,971)	(5,164,584)
65,797,000	15,715,362	81,512,362
\$ 60,775,387	\$ 15,572,391	\$ 76,347,778

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Balance Sheet
Governmental Funds
December 31, 2019

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Assets				
Equity in Pooled Cash and Investments	\$ 11,419,750	\$ 1,603,522	\$ 6,524,192	\$ 1,912,196
Cash and Investments:				
In Segregated Accounts	75,332	-	-	-
With Fiscal Agents	-	-	20,428	-
Receivables:				
Taxes	5,360,717	-	11,626,118	-
Accounts	54,955	12,445	97	-
Sales Tax	3,191,283	102,748	-	-
Due from Other Funds	76,861	-	-	-
Due from Other Governments	1,867,687	3,581,495	493,700	34,117
Materials and Supplies Inventory	56,789	74,256	18,935	5,669
Loans Receivable	-	-	-	-
Prepaid Items	16,423	-	16,965	1,170
<i>Total Assets</i>	<u>\$ 22,119,797</u>	<u>\$ 5,374,466</u>	<u>\$ 18,700,435</u>	<u>\$ 1,953,152</u>
Liabilities				
Accounts Payable	\$ 319,296	\$ 53,224	\$ 26,045	\$ 319,622
Contracts Payable	-	3,327	-	-
Accrued Wages and Benefits	768,587	142,672	208,912	136,712
Matured Compensated Absences Payable	2,550	-	-	1,816
Due to Other Governments	347,081	47,909	200,500	57,437
Due to Other Funds	-	-	44,152	13,824
Deposits Held and Due to Others	49,162	-	-	-
Notes Payable	-	-	-	-
<i>Total Liabilities</i>	<u>1,486,676</u>	<u>247,132</u>	<u>479,609</u>	<u>529,411</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	5,292,049	-	11,484,292	-
Unavailable Revenue	2,444,497	2,397,515	722,645	-
<i>Total Deferred Inflows of Resources</i>	<u>7,736,546</u>	<u>2,397,515</u>	<u>12,206,937</u>	<u>-</u>
Fund Balances				
Nonspendable	269,860	74,256	35,900	6,839
Restricted	-	2,655,563	5,977,989	1,416,902
Committed	1,519,552	-	-	-
Assigned	5,927,517	-	-	-
Unassigned	5,179,646	-	-	-
<i>Total Fund Balances</i>	<u>12,896,575</u>	<u>2,729,819</u>	<u>6,013,889</u>	<u>1,423,741</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 22,119,797</u>	<u>\$ 5,374,466</u>	<u>\$ 18,700,435</u>	<u>\$ 1,953,152</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 5,458,824	\$ 6,718,632	\$ 14,578,278	\$ 48,215,394
-	21,026	8,709	105,067
-	-	-	20,428
1,745,120	4,318,970	-	23,050,925
117,711	-	91,104	276,312
-	-	-	3,294,031
-	33,619	28,787	139,267
172,052	539,855	989,370	7,678,276
15,155	3,641	1,792	176,237
-	-	341,483	341,483
-	20,612	27,176	82,346
<u>\$ 7,508,862</u>	<u>\$ 11,656,355</u>	<u>\$ 16,066,699</u>	<u>\$ 83,379,766</u>
\$ 69,756	\$ 424,044	\$ 150,208	\$ 1,362,195
-	1,728	61,302	66,357
192,741	193,248	182,725	1,825,597
-	-	260	4,626
60,619	117,027	55,158	885,731
9,645	22,610	37,906	128,137
-	-	-	49,162
-	-	500,000	500,000
<u>332,761</u>	<u>758,657</u>	<u>987,559</u>	<u>4,821,805</u>
1,723,023	4,264,700	-	22,764,064
135,727	328,850	687,798	6,717,032
<u>1,858,750</u>	<u>4,593,550</u>	<u>687,798</u>	<u>29,481,096</u>
15,155	24,253	28,968	455,231
5,302,196	6,279,895	9,818,786	31,451,331
-	-	4,567,836	6,087,388
-	-	-	5,927,517
-	-	(24,248)	5,155,398
<u>5,317,351</u>	<u>6,304,148</u>	<u>14,391,342</u>	<u>49,076,865</u>
<u>\$ 7,508,862</u>	<u>\$ 11,656,355</u>	<u>\$ 16,066,699</u>	<u>\$ 83,379,766</u>

See accompanying notes to the basic financial statements.

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Wayne County, Ohio*Reconciliation of Total Governmental Fund Balances to**Net Position of Governmental Activities**December 31, 2019*

Total Governmental Fund Balances	\$	49,076,865
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		74,495,069
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Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Property Taxes	\$	583,598	
Sales Tax		1,217,452	
Due from Other Governments		4,211,339	
Grants		704,643	
		6,717,032	6,717,032

The net pension liability and net OPEB asset/ liability is not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.

Net OPEB Asset		73,587	
Deferred Outflows - Pension*		15,756,730	
Deferred Outflows - OPEB*		2,072,601	
Net Pension Liability*		(53,585,049)	
Net OPEB Liability*		(24,983,898)	
Deferred Inflows - Pension*		(1,409,903)	
Deferred Inflows - OPEB*		(397,061)	
		(62,472,993)	(62,472,993)

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

		913,544
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Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.

		(35,977)
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Unamortized gain/loss on refunding represents deferred outflows, which do not provide current financial resources and, therefore, are not reported in the funds

		88,829
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds		(2,410,000)	
Bond Premium		(29,665)	
OPWC Loans		(289,207)	
Lease Purchase		(562,959)	
Improvement Note		(2,000,000)	
Compensated Absences*		(2,715,151)	
Total		(8,006,982)	(8,006,982)

Net Position of Governmental Activities

	\$	60,775,387
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**Excludes within the Internal Service Fund*

Compensated Absences (\$14,909)

Pension and OPEB accruals (\$2,863,647)

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Revenues				
Property and Other Local Taxes	\$ 4,620,828	\$ -	\$ 9,498,262	\$ -
Permissive Sales Tax	12,045,297	1,286,357	-	-
Charges for Services	4,774,590	22,912	-	-
Licenses and Permits	124,530	-	-	-
Fines and Forfeitures	265,847	46,876	-	-
Intergovernmental	4,158,233	6,690,204	2,978,632	5,999,201
Special Assessments	-	-	-	-
Interest	2,012,144	1,774	2,083	-
Rent	104,721	-	-	-
Contributions and Donations	-	90,418	-	-
Other	1,603,870	116,605	471,746	121,471
<i>Total Revenues</i>	<u>29,710,060</u>	<u>8,255,146</u>	<u>12,950,723</u>	<u>6,120,672</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	9,393,736	-	-	-
Judicial	5,842,046	-	-	-
Public Safety	9,586,333	-	-	-
Public Works	114,674	7,707,400	-	-
Health	289,739	-	-	-
Human Services	662,735	-	10,835,741	6,345,987
Economic Development and Assistance	591,110	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>26,480,373</u>	<u>7,707,400</u>	<u>10,835,741</u>	<u>6,345,987</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>3,229,687</u>	<u>547,746</u>	<u>2,114,982</u>	<u>(225,315)</u>
Other Financing Sources (Uses)				
Inception of Lease Purchase	562,959	-	-	-
Proceeds from OPWC Loans	-	-	-	-
Issuance from Loans	-	-	-	-
Premium on Note Issuance	-	-	-	-
Transfers In	-	300,000	-	217,553
Transfers Out	(2,778,688)	(294,585)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(2,215,729)</u>	<u>5,415</u>	<u>-</u>	<u>217,553</u>
<i>Net Change in Fund Balance</i>	1,013,958	553,161	2,114,982	(7,762)
<i>Fund Balance Beginning of Year, (Restated, See Note 3)</i>	11,872,246	2,189,710	3,936,561	1,436,263
<i>Increase (Decrease) in Consumable Inventory</i>	10,371	(13,052)	(37,654)	(4,760)
<i>Fund Balance End of Year</i>	<u>\$ 12,896,575</u>	<u>\$ 2,729,819</u>	<u>\$ 6,013,889</u>	<u>\$ 1,423,741</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	All Other Governmental Funds	Total Governmental Funds
\$ 1,480,657	\$ 3,636,329	\$ -	\$ 19,236,076
-	-	-	13,331,654
3,477,494	1,220,135	2,821,353	12,316,484
-	-	607,017	731,547
-	-	540,503	853,226
179,337	4,587,950	5,604,648	30,198,205
-	-	1,810	1,810
-	5,126	17,760	2,038,887
-	-	35,131	139,852
-	23,953	61,826	176,197
14,741	325,051	593,346	3,246,830
<u>5,152,229</u>	<u>9,798,544</u>	<u>10,283,394</u>	<u>82,270,768</u>
-	-	2,227,170	11,620,906
-	-	763,264	6,605,310
-	-	2,009,957	11,596,290
-	-	30,411	7,852,485
-	-	482,831	772,570
5,861,661	9,131,307	1,451,625	34,289,056
-	-	140,285	731,395
-	-	2,917,575	2,917,575
-	-	3,277,077	3,277,077
-	-	205,419	205,419
<u>5,861,661</u>	<u>9,131,307</u>	<u>13,505,614</u>	<u>79,868,083</u>
<u>(709,432)</u>	<u>667,237</u>	<u>(3,222,220)</u>	<u>2,402,685</u>
-	-	-	562,959
-	-	127,431	127,431
-	-	2,000,000	2,000,000
-	-	5,950	5,950
-	-	2,654,655	3,172,208
-	-	(353,435)	(3,426,708)
<u>-</u>	<u>-</u>	<u>4,434,601</u>	<u>2,441,840</u>
(709,432)	667,237	1,212,381	4,844,525
6,028,314	5,637,675	13,178,576	44,279,345
(1,531)	(764)	385	(47,005)
<u>\$ 5,317,351</u>	<u>\$ 6,304,148</u>	<u>\$ 14,391,342</u>	<u>\$ 49,076,865</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2019*

Net Change in Fund Balances - Total Governmental Funds	\$	4,844,525
 <i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	\$	4,873,205
Capital Asset Adjustment		336,723
Current Year Depreciation		<u>(4,729,569)</u>
		480,359
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.		
		(38,092)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property and Sales Tax		58,202
Due From Other Governments		397,203
Grants		<u>372,675</u>
		828,080
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		(47,005)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds		750,000
OPWC Loans		27,076
Notes Payable		<u>2,500,000</u>
		3,277,076
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
Lease Purchase		(562,959)
OPWC Loans		(127,431)
Improvement Note		<u>(2,000,000)</u>
Bond Anticipation Notes		
		(2,690,390)
Premiums on bonds related to the issuance of bonds are amortized over the life of the issuance in the statement of activities.		
Premiums on Bonds		9,887
Deferred Charges on Refundings		<u>(29,610)</u>
		(19,723)
In the statement of activities, interest is accrued on outstanding bonds, bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable		19,476
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		3,780,343
Except for amounts reported as deferred inflows/outflows, changes in net pension/OPEB asset/liability are reported as pension/OPEB expense in the statement of activities.		
Pension		(11,584,179)
OPEB		<u>(2,417,229)</u>
		(14,001,408)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		(1,473,258)
Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated Absences*		<u>18,404</u>
<i>Change in Net Position of Governmental Activities</i>	\$	<u>(5,021,613)</u>

*Excludes \$3,363 within the Internal Service Fund

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 4,266,000	\$ 4,266,000	\$ 4,619,581	\$ 353,581
Permissive Sales Tax	11,250,000	11,250,000	11,976,857	726,857
Charges for Services	3,317,200	3,317,200	3,484,940	167,740
Licenses and Permits	153,000	153,000	124,530	(28,470)
Fines and Forfeitures	265,800	265,800	265,698	(102)
Intergovernmental	3,643,500	3,646,000	4,112,734	466,734
Interest	650,000	1,075,000	1,319,324	244,324
Rent	125,000	125,000	104,721	(20,279)
Other	767,073	647,073	948,427	301,354
<i>Total Revenues</i>	<u>24,437,573</u>	<u>24,745,073</u>	<u>26,956,812</u>	<u>2,211,739</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	8,624,043	8,950,095	8,319,813	630,282
Judicial	5,718,272	5,923,063	5,577,177	345,886
Public Safety	9,272,434	9,561,992	9,229,324	332,668
Public Works	111,506	117,884	114,202	3,682
Health	341,313	369,349	355,129	14,220
Human Services	976,569	1,013,622	711,486	302,136
Economic Development and Assistance	591,894	594,951	591,794	3,157
<i>Total Expenditures</i>	<u>25,636,031</u>	<u>26,530,956</u>	<u>24,898,925</u>	<u>1,632,031</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,198,458)</u>	<u>(1,785,883)</u>	<u>2,057,887</u>	<u>3,843,770</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	16,500	16,500	1,222	(15,278)
Transfers Out	(2,455,291)	(2,863,528)	(2,778,688)	84,840
<i>Total Other Financing Sources (Uses)</i>	<u>(2,438,791)</u>	<u>(2,847,028)</u>	<u>(2,777,466)</u>	<u>69,562</u>
<i>Net Change in Fund Balance</i>	<u>(3,637,249)</u>	<u>(4,632,911)</u>	<u>(719,579)</u>	<u>3,913,332</u>
<i>Fund Balance Beginning of Year</i>	6,187,250	6,187,250	6,187,250	-
Prior Year Encumbrances Appropriated	995,663	995,663	995,663	-
<i>Fund Balance End of Year</i>	<u>\$ 3,545,664</u>	<u>\$ 2,550,002</u>	<u>\$ 6,463,334</u>	<u>\$ 3,913,332</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,281,770	\$ 56,770
Charges for Services	30,000	30,000	19,127	(10,873)
Fines and Forfeitures	59,500	59,500	46,964	(12,536)
Intergovernmental	5,850,000	5,850,000	6,401,362	551,362
Interest	-	-	1,774	1,774
Contributions and Donations	15,500	15,500	90,418	74,918
Other	55,000	55,000	114,178	59,178
<i>Total Revenues</i>	<u>7,235,000</u>	<u>7,235,000</u>	<u>7,955,593</u>	<u>720,593</u>
Expenditures				
Current:				
Public Works	<u>7,648,045</u>	<u>8,667,471</u>	<u>8,291,892</u>	<u>375,579</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(413,045)</u>	<u>(1,432,471)</u>	<u>(336,299)</u>	<u>1,096,172</u>
Other Financing Sources (Uses)				
Transfers In	-	300,000	300,000	-
Transfers Out	(292,000)	(294,585)	(294,585)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(292,000)</u>	<u>5,415</u>	<u>5,415</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(705,045)	(1,427,056)	(330,884)	1,096,172
<i>Fund Balance Beginning of Year</i>	705,041	705,041	705,041	-
Prior Year Encumbrances Appropriated	722,015	722,015	722,015	-
<i>Fund Balance End of Year</i>	<u>\$ 722,011</u>	<u>\$ -</u>	<u>\$ 1,096,172</u>	<u>\$ 1,096,172</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**County Board of DD Fund**For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 8,432,500	\$ 8,432,500	\$ 9,498,262	\$ 1,065,762
Intergovernmental	2,666,524	2,450,056	3,018,717	568,661
Interest	-	-	2,173	2,173
Other	727,500	726,638	462,103	(264,535)
<i>Total Revenues</i>	<u>11,826,524</u>	<u>11,609,194</u>	<u>12,981,255</u>	<u>1,372,061</u>
Expenditures				
Current:				
Human Services	<u>13,590,770</u>	<u>13,073,998</u>	<u>11,468,476</u>	<u>1,605,522</u>
<i>Net Change in Fund Balance</i>	(1,764,246)	(1,464,804)	1,512,779	2,977,583
<i>Fund Balance Beginning of Year</i>	3,664,248	3,664,248	3,664,248	-
Prior Year Encumbrances Appropriated	590,558	590,558	590,558	-
<i>Fund Balance End of Year</i>	<u>\$ 2,490,560</u>	<u>\$ 2,790,002</u>	<u>\$ 5,767,585</u>	<u>\$ 2,977,583</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Job and Family Services Fund**For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 6,472,500	\$ 5,896,032	\$ 6,304,038	\$ 408,006
Other	158,348	158,348	132,927	(25,421)
<i>Total Revenues</i>	<u>6,630,848</u>	<u>6,054,380</u>	<u>6,436,965</u>	<u>382,585</u>
Expenditures				
Current:				
Human Services	<u>7,582,875</u>	<u>7,854,605</u>	<u>6,854,232</u>	<u>1,000,373</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(952,027)</u>	<u>(1,800,225)</u>	<u>(417,267)</u>	<u>1,382,958</u>
Other Financing Sources (Uses)				
Transfers In	<u>300,000</u>	<u>300,000</u>	<u>217,553</u>	<u>(82,447)</u>
<i>Net Change in Fund Balance</i>	(652,027)	(1,500,225)	(199,714)	1,300,511
<i>Fund Balance Beginning of Year</i>	802,024	802,024	802,024	-
Prior Year Encumbrances Appropriated	<u>698,201</u>	<u>698,201</u>	<u>698,201</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 848,198</u>	<u>\$ -</u>	<u>\$ 1,300,511</u>	<u>\$ 1,300,511</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
Wayne County Care Center Fund
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,480,657	\$ 130,657
Charges for Services	3,538,000	3,396,577	3,480,641	84,064
Intergovernmental	164,500	164,500	179,337	14,837
Other	2,000	1,285	3,481	2,196
<i>Total Revenues</i>	<u>5,054,500</u>	<u>4,912,362</u>	<u>5,144,116</u>	<u>231,754</u>
Expenditures				
Current:				
Human Services	<u>5,401,631</u>	<u>6,614,681</u>	<u>6,209,728</u>	<u>404,953</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(347,131)</u>	<u>(1,702,319)</u>	<u>(1,065,612)</u>	<u>636,707</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(279,363)</u>	<u>(60,863)</u>	<u>-</u>	<u>60,863</u>
<i>Net Change in Fund Balance</i>	<u>(626,494)</u>	<u>(1,763,182)</u>	<u>(1,065,612)</u>	<u>697,570</u>
<i>Fund Balance Beginning of Year</i>	5,726,490	5,726,490	5,726,490	-
Prior Year Encumbrances Appropriated	395,264	395,264	395,264	-
<i>Fund Balance End of Year</i>	<u>\$ 5,495,260</u>	<u>\$ 4,358,572</u>	<u>\$ 5,056,142</u>	<u>\$ 697,570</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Children Services Board Fund**For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 3,304,900	\$ 3,304,900	\$ 3,636,329	\$ 331,429
Charges for Services	1,305,000	1,305,000	1,156,908	(148,092)
Intergovernmental	4,106,518	3,701,050	4,587,950	886,900
Interest	-	-	5,209	5,209
Contributions and Donations	30,000	21,422	23,953	2,531
Other	195,100	195,100	301,366	106,266
<i>Total Revenues</i>	<u>8,941,518</u>	<u>8,527,472</u>	<u>9,711,715</u>	<u>1,184,243</u>
Expenditures				
Current:				
Human Services	<u>10,070,897</u>	<u>11,924,530</u>	<u>9,911,284</u>	<u>2,013,246</u>
<i>Net Change in Fund Balance</i>	(1,129,379)	(3,397,058)	(199,569)	3,197,489
<i>Fund Balance Beginning of Year</i>	4,106,400	4,106,400	4,106,400	-
Prior Year Encumbrances Appropriated	1,862,212	1,862,212	1,862,212	-
<i>Fund Balance End of Year</i>	<u>\$ 4,839,233</u>	<u>\$ 2,571,554</u>	<u>\$ 5,769,043</u>	<u>\$ 3,197,489</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary	Wayne	Total	
	Sewer District	County Airport		
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 1,214,508	\$ 136,801	\$ 1,351,309	\$ 5,547,571
Receivables:				
Accounts	194,720	4,787	199,507	4,184
Due from Other Funds	3,309	-	3,309	-
Due from Other Governments	446,528	5,709	452,237	49,665
Prepaid Items	-	8,470	8,470	-
<i>Total Current Assets</i>	<u>1,859,065</u>	<u>155,767</u>	<u>2,014,832</u>	<u>5,601,420</u>
<i>Non-Current Assets:</i>				
Special Assessments Receivable	404,423	-	404,423	-
Non-Depreciable Capital Assets	672,762	1,495,830	2,168,592	-
Depreciable Capital Assets, Net	11,916,451	3,644,985	15,561,436	-
<i>Total Non-Current Assets</i>	<u>12,993,636</u>	<u>5,140,815</u>	<u>18,134,451</u>	<u>-</u>
<i>Total Assets</i>	<u>14,852,701</u>	<u>5,296,582</u>	<u>20,149,283</u>	<u>5,601,420</u>
Deferred Outflow of Resources				
Pension	83,727	66,842	150,569	1,047,353
OPEB	11,067	8,766	19,833	252,292
<i>Deferred Outflow of Resources</i>	<u>94,794</u>	<u>75,608</u>	<u>170,402</u>	<u>1,299,645</u>
<i>Total Assets and Deferred Outflow of Resources</i>	<u>14,947,495</u>	<u>5,372,190</u>	<u>20,319,685</u>	<u>6,901,065</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	30,124	23,344	53,468	29,707
Contracts Payable	71,153	-	71,153	-
Accrued Wages and Benefits	10,982	8,795	19,777	9,400
Due to Other Governments	18,734	2,793	21,527	5,948
Due to Other Funds	-	-	-	14,439
Accrued Interest Payable	50,944	-	50,944	-
Unearned Revenue	-	-	-	545,065
Claims Payable	-	-	-	1,204,761
Compensated Absences Payable	15,609	-	15,609	-
Improvement Bonds Payable	33,200	-	33,200	-
Refunding Bond Payable	20,000	-	20,000	-
OPWC Loans Payable	8,300	-	8,300	-
OWDA Loans Payable	68,170	-	68,170	-
USDA Loan Payable	14,000	-	14,000	-
Revenue Bonds Payable	16,000	-	16,000	-
<i>Total Current Liabilities</i>	<u>357,216</u>	<u>34,932</u>	<u>392,148</u>	<u>1,809,320</u>
<i>Long-Term Liabilities:</i>				
Net Pension Liability	279,503	223,603	503,106	2,795,031
Net OPEB Liability	132,752	106,201	238,953	1,327,519
Compensated Absences Payable - Net of Current Portion	34,138	5,983	40,121	14,909
Improvement Bonds Payable - Net of Current Portion	1,472,700	-	1,472,700	-
Refunding Bonds Payable - Net of Current Portion	45,000	-	45,000	-
OPWC Loans Payable - Net of Current Portion	242,269	-	242,269	-
OWDA Loans Payable - Net of Current Portion	613,532	-	613,532	-
USDA Loan Payable - Net of Current Portion	448,730	-	448,730	-
Revenue Bonds Payable - Net of Current Portion	701,000	-	701,000	-
<i>Total Long-Term Liabilities</i>	<u>3,969,624</u>	<u>335,787</u>	<u>4,305,411</u>	<u>4,137,459</u>
<i>Total Liabilities</i>	<u>4,326,840</u>	<u>370,719</u>	<u>4,697,559</u>	<u>5,946,779</u>
Deferred Inflows of Resources				
Pension	28,924	4,210	33,134	37,140
OPEB	15,864	737	16,601	3,602
<i>Deferred Inflows of Resources</i>	<u>44,788</u>	<u>4,947</u>	<u>49,735</u>	<u>40,742</u>
Net Position				
Net Investment in Capital Assets	8,754,159	5,140,815	13,894,974	-
Unrestricted	1,821,708	(144,291)	1,677,417	913,544
<i>Total Net Position</i>	<u>\$ 10,575,867</u>	<u>\$ 4,996,524</u>	<u>\$ 15,572,391</u>	<u>\$ 913,544</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenses, and Changes in Fund Net Position**Proprietary Funds**For the Year Ended December 31, 2019*

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary	Wayne	Total	
	Sewer District	County Airport		
Operating Revenues				
Charges for Services	\$ 1,039,099	\$ 400,915	\$ 1,440,014	\$ 10,793,791
Other	-	83,929	83,929	462,623
<i>Total Operating Revenues</i>	<u>1,039,099</u>	<u>484,844</u>	<u>1,523,943</u>	<u>11,256,414</u>
Operating Expenses				
Personal Services	151,417	177,325	328,742	199,453
Fringe Benefits	50,436	52,186	102,622	712,213
Contractual Services	443,409	96,534	539,943	1,425,347
Materials and Supplies	6,359	279,310	285,669	-
Claims	-	-	-	10,298,956
Depreciation	430,587	224,952	655,539	-
Other	143,207	31,424	174,631	93,703
<i>Total Operating Expenses</i>	<u>1,225,415</u>	<u>861,731</u>	<u>2,087,146</u>	<u>12,729,672</u>
<i>Operating Income (Loss)</i>	<u>(186,316)</u>	<u>(376,887)</u>	<u>(563,203)</u>	<u>(1,473,258)</u>
Non-Operating Revenues (Expense)				
Loss on Sale of Capital Assets	-	(58,899)	(58,899)	-
Interest Income	15,004	-	15,004	-
Intergovernmental	326,700	-	326,700	-
Interest and Fiscal Charges	(117,073)	-	(117,073)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>224,631</u>	<u>(58,899)</u>	<u>165,732</u>	<u>-</u>
<i>Income (Loss) Before Transfers</i>	38,315	(435,786)	(397,471)	(1,473,258)
Transfers In	<u>104,500</u>	<u>150,000</u>	<u>254,500</u>	<u>-</u>
<i>Change in Net Position</i>	142,815	(285,786)	(142,971)	(1,473,258)
<i>Net Position Beginning of Year</i>	10,433,052	5,282,310	15,715,362	2,386,802
<i>Net Position End of Year</i>	<u>\$ 10,575,867</u>	<u>\$ 4,996,524</u>	<u>\$ 15,572,391</u>	<u>\$ 913,544</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary Sewer District	Wayne County Airport	Total	
Cash Flows from Operating Activities				
Cash Received from Sales/Service Charges	\$ 977,236	\$ 403,894	\$ 1,381,130	\$ 10,821,182
Cash Received from Other Operating Revenue	-	104,034	104,034	483,123
Cash Payments for Personal Services	(149,511)	(171,514)	(321,025)	(186,572)
Cash Payments for Contractual Services	(290,891)	(77,831)	(368,722)	(1,429,018)
Cash Payments for Materials and Supplies	(7,496)	(300,032)	(307,528)	-
Cash Payments for Claims	-	-	-	(10,113,657)
Cash Payments for Other Expenses	(143,026)	(42,627)	(185,653)	(71,104)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>386,312</u>	<u>(84,076)</u>	<u>302,236</u>	<u>(496,046)</u>
Cash Flows from Noncapital Financing Activities				
Cash Received from Grants	238,932	-	238,932	-
Cash Received From Transfers In	104,500	150,000	254,500	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>343,432</u>	<u>150,000</u>	<u>493,432</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities				
Cash Received From Special Assessments	38,012	-	38,012	-
Acquisition of Capital Assets*	(617,411)	-	(617,411)	-
Principal Payments for Debt Retirement	(165,771)	-	(165,771)	-
Interest Payments on Debt	(118,476)	-	(118,476)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(863,646)</u>	<u>-</u>	<u>(863,646)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(133,902)	65,924	(67,978)	(496,046)
<i>Cash and Investments Beginning of Year</i>	1,348,410	70,877	1,419,287	6,043,617
<i>Cash and Investments End of Year</i>	<u>\$ 1,214,508</u>	<u>\$ 136,801</u>	<u>\$ 1,351,309</u>	<u>\$ 5,547,571</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ (186,316)	\$ (376,887)	\$ (563,203)	\$ (1,473,258)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities:				
Depreciation	430,587	224,952	655,539	-
(Increase) Decrease in Assets/Deferred Outflows:				
Accounts Receivable	(61,799)	21,114	(40,685)	19,943
Due From Other Funds	(64)	1,970	1,906	-
Due From Other Governments	-	-	-	2,821
Prepaid Items	-	361	361	-
Deferred Outflows - Pension/OPEB	(22,542)	(26,521)	(49,063)	(885,030)
Increase (Decrease) in Liabilities/Deferred Inflows:				
Accounts Payable	12,040	(6,712)	5,328	18,795
Contracts Payable	131,906	-	131,906	-
Accrued Wages and Benefits	(582)	1,127	545	1,463
Compensated Absences Payable	2,867	4,220	7,087	(3,363)
Due to Other Funds	-	-	-	14,439
Due to Other Governments	7,237	(6,407)	830	475
Claims Payable	-	-	-	185,299
Unearned Revenue	-	-	-	25,127
Net Pension Liability	84,760	93,774	178,534	1,496,747
Net OPEB Liability	(937)	17,075	16,138	436,256
Deferred Inflows - Pension/OPEB	(10,845)	(32,142)	(42,987)	(335,760)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 386,312</u>	<u>\$ (84,076)</u>	<u>\$ 302,236</u>	<u>\$ (496,046)</u>

*Included in acquisition of capital assets is \$71,153 in contracts payable offset by prior years amount of \$5,200

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	<u>Custodial Funds</u>
Assets	
Equity in Pooled Cash and Investments	\$ 11,949,526
Cash and Cash Equivalents in Segregated Accounts	1,286,033
Receivables:	
Accounts	50
Sales Tax	43,642
Taxes	141,421,193
Due From Other Governments	<u>4,326,608</u>
<i>Total Assets</i>	<u>159,027,052</u>
Liabilities	
Due to Other Governments	<u>6,179,350</u>
Deferred Inflows of Resources	
Property Taxes Levied for the Next Year	<u>136,508,704</u>
Net Position	
Restricted for Individuals, Organizations and Other Governments	16,338,998
<i>Total Net Position</i>	<u><u>\$ 16,338,998</u></u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2019

	<u>Custodial Funds</u>
Additions	
Intergovernmental	\$ 10,629,658
Amounts Received as Fiscal Agent	14,373,635
Licenses, Permits & Fees for Other Governments	3,349,930
Fines & Forfeitures for Other Governments	23,769,245
Property Tax Collections for Other Governments	<u>134,388,923</u>
<i>Total Additions</i>	<u>186,511,391</u>
Deductions	
Distributions as Fiscal Agent	13,739,080
Distributions of State Funds to Other Governments	7,851,639
Licenses, Permits & Fee Distributions to Other Governments	3,348,308
Fines & Forfeitures Distributions to Other Governments	23,616,545
Property Tax Distributions to Other Governments	<u>130,106,356</u>
<i>Total Deductions</i>	<u>178,661,928</u>
<i>Change in Net Position</i>	7,849,463
<i>Net Position Beginning of Year, (Restated, See Note 3)</i>	<u>8,489,535</u>
<i>Net Position End of Year</i>	<u>\$ 16,338,998</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations' governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations' resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. Based on the above criteria, the County had no component units at December 31, 2019.

JOINT VENTURES WITHOUT EQUITY INTEREST

Multi-County Juvenile Attention Center (“Center”) - The Center is jointly operated by Carroll, Columbiana, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County’s continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2019, the County contributed \$579,846 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

Multi-County Community Mental Health District (“District”) - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, seven appointees of the Wayne County Commissioners, and three appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2019 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

JOINTLY GOVERNED ORGANIZATIONS

Stark Regional Community Corrections Center (“S.R.C.C.C.”) - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. For 2019 the County did not contribute to the S.R.C.C.C.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Medway Drug Enforcement Agency (“MEDWAY DEA”) - The MEDWAY DEA is an undercover drug enforcement agency, with its primary objective being combating the sale and use of illegal drugs and controlled substances. The MEDWAY DEA is controlled by and is responsible to the Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor or city manager, and one village and one township representative from each county served. Said member shall be a village mayor or township trustee. The Governing Board consists of the County Prosecutor and the County Sheriff, the police chief of each participating city and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility to the Agency. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency. For 2019 the County did not contribute to the MEDWAY DEA. Wayne County residents support this Agency with a voted permanent tax levy.

North East Ohio Network (“NEON”) – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff. During 2019, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

RELATED ORGANIZATIONS

The Wayne County Public Library (“Library”) - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The Library did not receive funding from the County in 2019.

Wayne County Park District (“District”) – The District Commissioner is appointed by the Probate Judge of the County. The District serves as an independent board and board members are volunteers. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District. The District did not receive funding from the County in 2019, however the County does provide some administrative support services to the District.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019.

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

EXCLUDED OTHER GOVERNMENTS

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

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

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

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

B. Basis of Presentation

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

C. Fund Accounting

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

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

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

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

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

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

D. Measurement Focus

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

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

Like the government-wide statements, all proprietary and fiduciary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about the County finances and meets the cash flow needs of its proprietary activities. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

E. Basis of Accounting

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

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

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

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, intergovernmental grants and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Notes 14 and 15).

Unearned revenue reported on the statement of fund net position represents early payments received for self-insurance funding related to 2019.

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

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

F. Budgetary Process

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

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued during 2019. 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

G. Cash and Investments

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

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

During the year 2019, investments were limited to federal agency securities, certificates of deposit, commercial paper, Cuyahoga County Sales Tax Bonds, U.S. Treasury Notes and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio).

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

During the year 2019, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For the fiscal year 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019 amounted to \$2,012,144, which includes \$1,718,097 assigned from other County funds.

The County has segregated bank accounts for monies held separately from the County's central bank account. These depository accounts are presented on the financial statements as "cash and investments in segregated accounts". These balances are not maintained in the County treasury at year end.

Of the equity in pooled cash and investments reported in the general fund, \$196,648 is held as unclaimed funds, not available as of December 31, 2019 for General fund purposes.

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

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of \$10,000, except for culverts which all costs are capitalized. The County's intangible capitalization threshold is \$50,000, \$200,000 prior to December 31, 2009. The County's infrastructure consists of 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

<u>Description</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
<i>Building and improvements</i>	<i>20-40 years</i>	<i>20-40 years</i>
<i>Equipment</i>	<i>4-10 years</i>	<i>4-10 years</i>
<i>Infrastructure</i>	<i>20-50 years</i>	<i>15-20 years</i>
<i>Sewer mains</i>	-	<i>50 years</i>
<i>Intangibles</i>	<i>3-15 years</i>	-

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

J. Pensions/Other Postemployment Benefits (OPEB)

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

K. Compensated Absences

Compensated absences of the County consist of vacation leave 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, 2019 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2019, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

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

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

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

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

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

L. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

M. Accrued Liabilities and Long-term Obligations

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

N. Interfund Transactions

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

O. Fund Balance

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

P. Operating Revenues and Expenses

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

Q. Capital Contributions

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

R. Net Position

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

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

S. Estimates

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

NOTE 3 – IMPLEMENTATION OF NEW ACCOUNTING POLICIES AND RESTATEMENT OF NET POSITION/FUND BALANCES

Implementation of New Accounting Principles

For the year ended December 31, 2019, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. GASB Statement No. 95 postpones the effective dates of certain provisions in the statements that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following statements are postponed by one year:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*

Certain provisions in the following statements are postponed by one year:

- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

The following statement is postponed by 18 months:

- Statement No. 87, *Leases*

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

For the year ended December 31, 2019, the County has early implemented GASB Statement No. 83, *Certain Asset Retirement Obligations*, GASB Statement No. 84, *Fiduciary Activities*, GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, and GASB Statement No. 90, *Majority Equity Interests and amendment of GASB Statements No. 14 and No. 61*.

GASB Statement No. 83 establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the County.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its funds for proper classification, and any fund reclassifications resulted in the restatement of the County's financial statements (see below).

GASB Statement No. 88 establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position.

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position.

GASB Statement No. 90 improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the County.

Restatement of Net Position/Fund Balances

The implementation of GASB 84 had the following effect on net position as reported December 31, 2018:

	Governmental Activities
Net Position, December 31, 2018	\$ 65,493,952
GASB Statement No. 84	303,048
Restated Net Position, December 31, 2018	\$ 65,797,000

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The implementation of GASB 84 had the following effect on fund balance as reported December 31, 2018:

	General Fund	Other Governmental Funds
Fund Balance (Deficit), December 31, 2018	\$ 11,570,003	\$ 13,177,771
GASB Statement No. 84	302,243	805
Restated Fund Balance (Deficit), December 31, 2018	\$ 11,872,246	\$ 13,178,576

During 2019, it was determined taxes receivable were understated by \$3,770,369. The implementation of GASB 84 and the correction to taxes receivable had the following effect on fiduciary net position as reported December 31, 2018:

	Fiduciary Funds	
	Agency	Custodial
Net Position, December 31, 2018	\$ -	\$ -
GASB Statement No. 84	-	8,489,535
Adjustments:		
Assets	139,216,878	-
Liabilities	(139,216,878)	-
Restated Net Position, December 31, 2018	\$ -	\$ 8,489,535

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Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 4 – FUND BALANCE

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

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

	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	Total
Nonspendable for:								
Inventory	\$ 56,789	\$ 74,256	\$ 18,935	\$ 5,669	\$ 15,155	\$ 3,641	\$ 1,792	\$ 176,237
Prepays	16,423	-	16,965	1,170	-	20,612	27,176	82,346
Unclaimed Monies	196,648	-	-	-	-	-	-	196,648
Total Nonspendable	269,860	74,256	35,900	6,839	15,155	24,253	28,968	455,231
Restricted for:								
Public Safety Projects *	-	-	-	-	-	-	2,238,158	2,238,158
Community Development	-	-	-	-	-	-	690,598	690,598
Public Works	-	2,655,563	-	-	-	-	-	2,655,563
Human Services Programs	-	-	5,977,989	1,416,902	5,302,196	6,279,895	1,112,863	20,089,845
Health Services	-	-	-	-	-	-	209,866	209,866
Capital Projects	-	-	-	-	-	-	792,080	792,080
Care Center-Capital Improvement	-	-	-	-	-	-	2,080,729	2,080,729
Real Estate Assessment	-	-	-	-	-	-	1,441,068	1,441,068
Court Computerization	-	-	-	-	-	-	104,031	104,031
Other Purposes **	-	-	-	-	-	-	1,149,393	1,149,393
Total Restricted	-	2,655,563	5,977,989	1,416,902	5,302,196	6,279,895	9,818,786	31,451,331
Committed to:								
Debt Service	-	-	-	-	-	-	892,835	892,835
Landfill	400,000	-	-	-	-	-	-	400,000
Employee Benefits	1,119,552	-	-	-	-	-	-	1,119,552
Capital Projects	-	-	-	-	-	-	3,675,001	3,675,001
Total Committed	1,519,552	-	-	-	-	-	4,567,836	6,087,388
Assigned for:								
Encumbrances:								
Legislative And Executive	557,116	-	-	-	-	-	-	557,116
Judicial	85,052	-	-	-	-	-	-	85,052
Public Safety	271,550	-	-	-	-	-	-	271,550
Public Works	97	-	-	-	-	-	-	97
Health	38,085	-	-	-	-	-	-	38,085
Human Services	46,203	-	-	-	-	-	-	46,203
Economic Development	684	-	-	-	-	-	-	684
Other Purposes	7,827	-	-	-	-	-	-	7,827
Subsequent Year Appropriations	4,920,903	-	-	-	-	-	-	4,920,903
Total Assigned	5,927,517	-	-	-	-	-	-	5,927,517
Unassigned ***	5,179,646	-	-	-	-	-	(24,248)	5,155,398
Total Fund Balance	\$ 12,896,575	\$ 2,729,819	\$ 6,013,889	\$ 1,423,741	\$ 5,317,351	\$ 6,304,148	\$ 14,391,342	\$ 49,076,865

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

** This amount includes, most significantly, amounts restricted for the law library and justice reinvestment and incentive grant.

*** See Note 19 for unassigned fund balance in other governmental funds

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank, Federal Home Loan Mortgage (FHLM) Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and any other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers acceptances for a period not to exceed one hundred and eighty days and commercial papers not to exceed two hundred seventy days from the purchase date in any amount not to exceed 40 percent of the interim monies available for investment at any one time; and

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. Deposits with Financial Institutions

At year-end, \$6,185,858 of the County's bank balance of \$7,765,293 was exposed to custodial credit risk. Although the securities were held by the pledging financial institutions' trust department in the County's name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

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

At December 31, 2019 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$20,428 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and investments and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

B. Investments

As of December 31, 2019 the County had the following investments and maturities:

Rating by S & P Global Ratings	Investment	Measurement Amount	Investment Maturities in Years			Percent of Total
			(<1)	(1-3)	(>3)	
Net Asset Value (NAV):						
AAAm**	STAROhio	\$ 5,586,546	\$ 5,586,546	\$ -	\$ -	9.13%
Fair Value:						
N/A	Negotiable CD's	7,064,432	1,240,199	2,001,475	3,822,758	11.55%
AA+	Cuyahoga County Sales Tax Revenue Bond	503,200	-	503,200	-	0.82%
N/A	Commercial Paper	17,349,957	17,349,957	-	-	28.36%
AAA	U. S. Treasury Note	2,069,184	-	-	2,069,184	3.38%
AAA	FHLMC	8,858,355	3,963,181	-	4,895,174	14.48%
AAA	FNMA	2,822,920	-	1,250,125	1,572,795	4.61%
AAA	FFCB	12,468,024	3,343,033	1,242,075	7,882,916	20.39%
AAA	FHLB	4,451,850	404,000	2,250,263	1,797,587	7.28%
		<u>\$ 61,174,468</u>	<u>\$ 31,886,916</u>	<u>\$ 7,247,138</u>	<u>\$ 22,040,414</u>	<u>100.00%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2019. The County's investments measured at fair value are level 2 valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data.

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

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2019, is 56 days.

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 6 - INTERFUND TRANSACTIONS

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2019, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers In	Transfers Out			Total
	General Fund	Motor Vehicle and Gas Tax	Other Governmental	
Motor Vehicle and Gas Tax	\$ -	\$ -	\$ 300,000	\$ 300,000
Job and Family Services	217,553	-	-	217,553
Other Governmental funds	2,355,635	294,585	4,435	2,654,655
Sanitary Sewer Fund	55,500	-	49,000	104,500
Wayne County Airport	150,000	-	-	150,000
	\$ 2,778,688	\$ 294,585	\$ 353,435	\$ 3,426,708

Transfers from the General fund were unrestricted revenues used to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the Motor Vehicle Gas Tax fund were to finance debt service. Transfer from County Building Fund to the Motor Vehicle Gas Tax fund of \$300,000 was to purchase equipment and the \$49,000 to the Sanitary Sewer fund was a portion of the wastewater improvements.

B. Interfund balances

Due from/to other funds consisted of the following at December 31, 2019, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds						Totals
	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	Internal Service Fund	
General Fund	\$ 18,402	\$ 7,439	\$ 6,336	\$ 22,610	\$ 7,635	\$ 14,439	\$ 76,861
Children Services Board	25,750	-	-	-	7,869	-	33,619
Other Governmental Funds	-	6,385	-	-	22,402	-	28,787
Sanitary Sewer District	-	-	3,309	-	-	-	3,309
	\$ 44,152	\$ 13,824	\$ 9,645	\$ 22,610	\$ 37,906	\$ 14,439	\$ 142,576

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2019 for real and public utility property taxes represents collections of the 2018 taxes.

2019 real property taxes were levied after October 1, 2019 on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2019, was \$10.25 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2019 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,401,914,560
Public Utilities - Personal	<u>193,355,910</u>
Total Assessed Value	<u>\$ 2,595,270,470</u>

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2019, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2019 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 8 - RECEIVABLES

Receivables at December 31, 2019 consisted of taxes, accounts, special assessments, due from other funds, intergovernmental grants and entitlements (“Due from other governments”), and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the financial statements follows:

Governmental Activities:

Local Government	\$ 697,652
Homestead and Rollback	1,024,889
Gasoline and Excise tax	1,881,752
Motor Vehicle and Gas Tax	1,694,020
Casino	682,674

Other grants, subsidies and reimbursements:

General Fund	195,100
Motor Vehicle And Gas Tax	5,723
County Board Of DD	70,286
Hazardous Materials	11,688
Job And Family Services	34,117
Children Services Board	321,413
Wayne County Care Center	81,280
Bureau Of Support	81,553
CDBG	360,000
Law Enforcement	2,410
Felony Delinquent Care and Custody	124,671
Victim Witness Assistance	99,152
Home Arrest Grant	169,122
VOCA Grant	22,249
Juvenile Court Special Project	60,000
E 911 System	11,981
VAWA Investigative Enhancement	17,500
Ohio Attorney General Alternative Programs	29,044
Internal Service fund	49,665
	7,727,941

Business Type Activities:

Sanitary Sewer District	446,528
Wayne County Airport	5,709

Total	\$ 8,180,178
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The CDBG loans made to small businesses for development projects are not expected to be collected within the subsequent year (by agreement).

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 9 - OPERATING LEASES - LESSOR DISCLOSURE

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

<u>Leased Asset</u>	<u>Asset Cost</u>	<u>Accumulated Depreciation</u>	<u>Carrying Value</u>
McClure building	\$ 65,010	\$ 26,298	\$ 38,712
Corning building	209,693	119,970	89,723
Total	<u>\$ 274,703</u>	<u>\$ 146,268</u>	<u>\$ 128,435</u>

NOTE 10 - CAPITAL ASSETS

Capital assets for governmental activities for the year ended December 31, 2019 was as follows:

Governmental Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 3,787,700	\$ 60,380	\$ -	\$ 3,848,080
Construction in progress	459,143	1,885,191	(258,939)	2,085,395
Total capital assets, not being depreciated:	4,246,843	1,945,571	(258,939)	5,933,475
Capital assets, being depreciated:				
Building and improvements	49,941,764	86,620	-	50,028,384
Equipment	14,419,443	1,852,242	(1,273,083)	14,998,602
Intangibles	2,076,386	337,389	-	2,413,775
Infrastructure	101,662,714	1,247,045	-	102,909,759
Total capital assets, being depreciated:	168,100,307	3,523,296	(1,273,083)	170,350,520
Less: accumulated depreciation				
Building and improvements	(27,634,144)	(1,035,267)	-	(28,669,411)
Equipment	(10,854,508)	(995,945)	1,234,991	(10,615,462)
Intangibles	(1,039,580)	(151,147)	-	(1,190,727)
Infrastructure	(58,766,116)	(2,547,210)	-	(61,313,326)
Total accumulated depreciation	(98,294,348)	(4,729,569)	1,234,991	(101,788,926)
Total capital assets being depreciated, net	69,805,959	(1,206,273)	(38,092)	68,561,594
Governmental activities capital assets, net	<u>\$ 74,052,802</u>	<u>\$ 739,298</u>	<u>\$ (297,031)</u>	<u>\$ 74,495,069</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 335,736
Judicial	391,182
Public Safety	423,404
Public Works	3,221,180
Health	32,218
Human Services	325,849
Total Depreciation Expense	<u>\$ 4,729,569</u>

Capital assets for business-type activities for the year ended December 31, 2019, was as follows:

Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,143,912	\$ -	\$ -	\$ 2,143,912
Construction in progress	42,424	525,094	(542,838)	24,680
Total capital assets, not being depreciated:	2,186,336	525,094	(542,838)	2,168,592
Capital assets, being depreciated:				
Building and improvements	10,376,105	-	-	10,376,105
Equipment	353,292	26,364	(60,336)	319,320
Infrastructure:				
Sewer mains	7,370,594	542,838	-	7,913,432
Airport	3,824,245	-	-	3,824,245
Total capital assets, being depreciated:	21,924,236	569,202	(60,336)	22,433,102
Less: accumulated depreciation				
Building and improvements	(2,715,718)	(279,541)	-	(2,995,259)
Equipment	(249,879)	(15,118)	1,437	(263,560)
Infrastructure:				
Sewer mains	(2,061,736)	(180,916)	-	(2,242,652)
Airport	(1,190,231)	(179,964)	-	(1,370,195)
Total accumulated depreciation	(6,217,564)	(655,539)	1,437	(6,871,666)
Total capital assets being depreciated, net	15,706,672	(86,337)	(58,899)	15,561,436
Business-type activities capital assets, net	<u>\$ 17,893,008</u>	<u>\$ 438,757</u>	<u>\$ (601,737)</u>	<u>\$ 17,730,028</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 11 – LONG-TERM OBLIGATIONS

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental Activities					
General Obligation Bonds:					
2011 Refunding Bond (2-3.5%)	\$ 3,160,000	\$ -	\$ (750,000)	\$ 2,410,000	\$ 775,000
Premium on refunding bond	39,552	-	(9,887)	29,665	-
Total General Obligation Bonds	<u>3,199,552</u>	<u>-</u>	<u>(759,887)</u>	<u>2,439,665</u>	<u>775,000</u>
Direct Borrowings:					
County Building Improvement					
Note, Series 2018 (3%)	2,500,000	-	(2,500,000)	-	-
Note, Series 2019 (2.125%)	-	2,000,000	-	2,000,000	2,000,000
OPWC loan, 0.0%, Water Tower	40,000	-	(5,000)	35,000	2,500
OPWC loan, 0.0%, Bridge Replacement	63,653	-	(5,786)	57,867	2,893
OPWC loan, 0.0%, Road Resurfacing	62,734	-	(12,546)	50,188	6,273
OPWC loan, 0.0%, Road Resurfacing	22,465	-	(3,744)	18,721	1,872
OPWC loan, 0.0%, Road Resurfacing	-	127,431	-	127,431	-
Lease Purchase -Dominion Voting System, 0.0%	-	562,959	-	562,959	62,551
Total Direct Borrowings	<u>2,688,852</u>	<u>2,690,390</u>	<u>(2,527,076)</u>	<u>2,852,166</u>	<u>2,076,089</u>
Net Pension Liability	33,114,709	23,265,371	-	56,380,080	-
Net OPEB Liability	22,058,765	4,252,652	-	26,311,417	-
Compensated Absences*	<u>2,751,827</u>	<u>266,437</u>	<u>(288,203)</u>	<u>2,730,061</u>	<u>736,777</u>
Total Governmental Activities	<u>\$ 63,813,705</u>	<u>\$ 30,474,850</u>	<u>\$ (3,575,166)</u>	<u>\$ 90,713,389</u>	<u>\$ 3,587,866</u>

*Includes \$14,909 reported in the Internal Service Fund

General Obligation Bonds

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

2011 Refunding Bond: In May, 2011, the County issued \$8,265,000 in general obligation bonds (\$8,020,000 within governmental funds and \$245,000 within the enterprise funds), \$7,845,000 of which were issued to fully refund \$240,000 within enterprise funds and \$7,605,000 within governmental funds of outstanding general obligation bonds. The bonds were issued for a ten year period with final maturity at December 1, 2022. As of December 31, 2019, \$2,480,000 of these bonds is considered defeased. Payments are from the Debt Service fund and Sanitary Sewer fund.

These refunding bonds were issued with a premium of \$122,301, (\$118,648 within the governmental funds and \$3,653 in the enterprise fund) which is reported as an increase to bonds payable in the debt service fund. The governmental premium is being amortized as interest expenses over the life of the bonds using the straight-line method; the amortization for December 31, 2019 was \$9,887. The premium on these refunded bonds in the enterprise fund were insignificant amounts that were not amortized. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$355,319. This difference reported in

Wayne County, Ohio
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For the Year Ended December 31, 2019

the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding; is being amortized as interest expense over the life of the bonds using the straight line method. The issuance resulted in an economic gain of \$540,675.

Principal and interest requirements to retire the general obligation bonds outstanding at December 31, 2019 are as follows:

Year Ended	2011 Refunding Bond	
	Principal	Interest
2020	\$ 775,000	\$ 79,443
2021	800,000	55,225
2022	835,000	29,226
	\$ 2,410,000	\$ 163,894

Direct Borrowings

County Building Improvement Note, Series 2018: In 2018, the County issued \$2,500,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. The County has entered into a qualifying financing agreement subsequent to year-end in the amount of \$2,500,000 at 3 percent interest. The note matured on June 19, 2019. See Note 12 for additional information. Payments are made from the Debt Service fund. The note is backed by the full faith and credit of the County, therefore, there is no provision of default disclosed in the debt agreement.

County Building Improvement Note, Series 2019: In 2019, the County issued \$2,000,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. The County has entered into a qualifying financing agreement subsequent to year-end in the amount of \$2,000,000 at 2.125 percent interest. The note will mature on June 11, 2020. See Note 12 for additional information. Payments are made from the Debt Service fund. The note is backed by the full faith and credit of the County, therefore, there is no provision of default disclosed in the debt agreement.

Ohio Public Works Commission (OPWC) Loans:

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

On April 7, 2020, OPWC deferred all July 2020 loan payments with no payment due until January 2021 billing cycle with a six-month deferment for the life of the loan. This is reflected in the due within one year amount and the amortization schedules below. In the event of default, as defined by the loan agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default.

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

Principal requirements to retire the direct borrowing loans outstanding at December 31, 2019 are as follows:

Year Ended	Direct Borrowings					
	Capital Improvement Note		Dominion Voting System		Total	
	Principal	Interest	Principal	Principal	Principal	Interest
2020	\$ 2,000,000	\$ 29,466	\$ 13,538	\$ 62,551	\$ 2,076,089	\$ 29,466
2021	-	-	37,696	62,551	100,247	-
2022	-	-	37,696	62,551	100,247	-
2023	-	-	37,699	62,551	100,250	-
2024	-	-	31,423	62,551	93,974	-
2025-2029	-	-	96,404	250,204	346,608	-
2030-2032	-	-	34,751	-	34,751	-
	<u>\$ 2,000,000</u>	<u>\$ 29,466</u>	<u>\$ 289,207</u>	<u>\$ 562,959</u>	<u>\$ 2,852,166</u>	<u>\$ 29,466</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

There is no repayment schedule for net pension liability and net OPEB liability; however, employer pension and OPEB contributions are paid from the funds in which salaries are paid. A majority of this is paid from the County's major funds (88 percent). For additional information related to the net pension liability and the net OPEB liability see Notes 14 and 15.

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

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

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

At December 31, 2019, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$1,956,585 and vested benefits for sick leave totaled \$773,476. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net position within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$42,207 and \$13,524 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net position. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net position. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

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

Wayne County, Ohio
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For the Year Ended December 31, 2019

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Business-Type Activities					
General Obligations Bond:					
2011 Refunding Bond (2-3.5%)	\$ 85,000	\$ -	\$ (20,000)	\$ 65,000	\$ 20,000
Direct Borrowings:					
2004 Sewer System Revenue					
Bonds, 4.375%	733,000	-	(16,000)	717,000	16,000
2005 Sanitary Sewer					
Improvement Bonds, 4.125%	1,537,900	-	(32,000)	1,505,900	33,200
USDA Loan - Batdorf Road (4.25%)	475,730	-	(13,000)	462,730	14,000
OPWC loan:					
Hillcrest WWTP, 0.0%	58,026	-	(4,298)	53,728	2,149
Hillcrest WWTP (Phase II), 0.0%	209,143	-	(12,302)	196,841	6,151
OWDA loans:					
Eastwood WWTP, 0.0%	737,695	-	(67,063)	670,632	67,063
Kidron WWTP, 0.0%	12,177	-	(1,107)	11,070	1,107
Total Direct Borrowings	<u>3,763,671</u>	<u>-</u>	<u>(145,770)</u>	<u>3,617,901</u>	<u>139,670</u>
Net Pension Liability	324,572	178,534	-	503,106	-
Net OPEB Liability	222,815	16,138	-	238,953	-
Compensated Absences	48,644	7,087	-	55,731	15,609
Total Business-Type Activities	<u>\$ 4,444,702</u>	<u>\$ 201,759</u>	<u>\$ (165,770)</u>	<u>\$ 4,480,691</u>	<u>\$ 175,279</u>

Direct Borrowings

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

Sanitary Sewer Improvement Bonds: In 2005, the County retired the \$1,860,000 Sanitary Sewer anticipation notes with the proceeds from the issuance of Sanitary Sewer improvement revenue bonds. The bonds issued in 2005 from the USDA, have an interest rate of 4.125 percent and will mature in 2045 with pledged user fee revenue of the Sanitary Sewer District fund. The proceeds from these debt issuances were used to pay the costs of constructing and installing sanitary sewer lines and related sanitary sewer improvements, together with all necessary appurtenances thereto, all together comprising the Kidron Sanitary Sewer Project. In the event of default, as defined by the debt agreement, the lender may exercise the following remedies: declare the entire amount of principal and accrued interest outstanding immediately due and payable; incur and pay reasonable expenses (payable from funds pledged to pay the bond or other legally available source) for repair, maintenance, and operation of the facility as may be necessary to cure the cause of default; or, take possession of the facility, repair, maintain, and operate or rent it.

Wayne County, Ohio
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For the Year Ended December 31, 2019

USDA Loan: Batdorf Road Sewer Project 2011 was issued at an interest rate of 4.25 percent from the USDA and will mature March 1, 2044. This loan will be retired with user fee revenue of the Sanitary Sewer District funds. In the event of default, as defined by the debt agreement, the lender may exercise the following remedies: declare the entire amount of principal and accrued interest outstanding immediately due and payable; incur and pay reasonable expenses (payable from funds pledged to pay the bond or other legally available source) for repair, maintenance, and operation of the facility as may be necessary to cure the cause of default; or, take possession of the facility, repair, maintain, and operate or rent it.

OPWC Loans

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

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

In the event of default, as defined by the loan agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default. On April 7, 2020, OPWC deferred all July 2020 loan payments with no payment due until January 2021 billing cycle with a six-month deferment for the life of the loan. This is reflected in the due within one year amount and the amortization schedules below.

OWDA Loans

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The County has pledged future net customer revenue to repay \$717,000 in sewer system revenue bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer revenue bonds were 13 percent. The total principal and interest remaining to be paid on all sewer revenue bonds is \$1,194,794. Principal and interest paid for the current year and total net available revenues were \$48,069 and \$259,275, respectively.

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2019, are as follows:

General Obligation Bond						
Year Ended	2011 Refunding Bond					
	Principal	Interest				
2020	\$ 20,000	\$ 2,150				
2021	20,000	1,525				
2022	25,000	875				
	\$ 65,000	\$ 4,550				
Direct Borrowings						
Year Ended	Sewer System Revenue Bond		Sanitary Sewer Imp Bond		USDA Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 16,000	\$ 31,369	\$ 33,200	\$ 62,118	\$ 14,000	\$ 19,666
2021	17,000	30,669	34,700	60,749	14,000	19,071
2022	18,000	29,925	36,200	59,318	15,000	18,476
2023	19,000	29,137	37,700	57,824	15,000	17,839
2024	19,000	28,306	39,100	56,269	16,000	17,201
2025-2029	110,000	128,187	221,600	255,737	92,000	75,083
2030-2034	136,000	101,938	271,200	206,102	113,000	53,748
2035-2039	169,000	69,432	332,100	145,352	138,000	27,865
2040-2044	213,000	28,831	406,500	70,967	45,730	2,570
2045	-	-	93,600	3,861	-	-
	\$ 717,000	\$ 477,794	\$ 1,505,900	\$ 978,297	\$ 462,730	\$ 251,519
	OPWC		OWDA		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 8,300	\$ -	\$ 68,170	\$ -	\$ 139,670	\$ 113,153
2021	16,600	-	68,170	-	150,470	110,489
2022	16,600	-	68,170	-	153,970	107,719
2023	16,600	-	68,170	-	156,470	104,800
2024	16,600	-	68,170	-	158,870	101,776
2025-2029	83,004	-	340,852	-	847,456	459,007
2030-2034	74,411	-	-	-	594,611	361,788
2035-2039	18,454	-	-	-	657,554	242,649
2040-2044	-	-	-	-	665,230	102,368
2045	-	-	-	-	93,600	3,861
	\$ 250,569	\$ -	\$ 681,702	\$ -	\$ 3,617,901	\$ 1,707,610

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 12 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2019 follows:

	Outstanding 12/31/18	Increase	Decrease	Outstanding 12/31/19
County Building Improvement Note, Series 2018	\$ 500,000	\$ -	\$ (500,000)	\$ -
County Building Improvement Note, Series 2019	-	500,000	-	500,000
	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ (500,000)</u>	<u>\$ 500,000</u>

In 2019, the County issued \$2,500,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature June 20, 2020. The balance of \$500,000 will be retired with operational revenues of the general fund at maturity.

NOTE 13 - RISK MANAGEMENT

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

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

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

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

An excess coverage insurance policy covers individual claims in excess of \$225,000 up to a maximum of \$5,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$1,191,847 reported in the Health Care Internal Service fund at December 31, 2019, is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims. Claim payments typically run two to four months subsequent to the date incurred.

Wayne County, Ohio
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For the Year Ended December 31, 2019

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family medical coverage range from \$479 to \$1,409. Changes in the fund's liability amount in 2019 and 2018 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2019	\$ 1,009,331	\$ 10,289,039	\$ (10,106,523)	\$ 1,191,847
2018	1,093,198	10,641,407	(10,725,274)	1,009,331

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

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

The County contracts with Sedgwick CMS for third party administrative services. Sedgwick CMS handles all claim payments and invoice verification as well as all claim hearings. The County contracts with Midwest Employers Casualty Company for our stop loss insurance on workers compensation claims. The County's stop loss insurance becomes effective once a claim exceeds \$500,000 in spending. Changes in the fund's liability amount in 2019 and 2018 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2019	\$ 10,131	\$ 9,917	\$ (7,134)	\$ 12,914
2018	20,187	(28,466)	18,410	10,131

NOTE 14 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Asset/Liability

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

Wayne County, Ohio
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For the Year Ended December 31, 2019

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2019 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2019 Actual Contribution Rates			
Employer:			
Pension	14.00 %	18.10 %	18.10 %
Post-Employment Health Care Benefits	<u>0.00 %</u>	<u>0.00 %</u>	<u>0.00 %</u>
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$3,970,247 for 2019. Of this amount, \$601,063 is reported as due to other governments.

Plan Description – State Teachers Retirement System (STRS)

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

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New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2017–July 1, 2019, any member could retire with reduced benefits who had (1) five years of service credit and age 60; (2) 27 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Effective August 1, 2019–July 1, 2021, any member may retire with reduced benefits who has (1) five years of service credit and age 60; (2) 28 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Eligibility changes will continue to be phased in through August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Retirement eligibility for reduced benefits will be five years of service credit and age 60, or 30 years of service credit regardless of age.

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

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

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

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

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Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll effective July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2019 contribution rates were equal to the statutory maximum rates.

The County’s contractually required contribution to STRS was \$82,664 for 2019.

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

The net pension liability for OPERS was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2019, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Period	0.204107%	0.004443%	
Prior Measurement Period	0.206891%	0.004467%	
Change in Proportion	<u>-0.002784%</u>	<u>-0.000024%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 55,900,685	\$ 982,501	\$ 56,883,186
Pension Expense	\$ 12,450,574	\$ (37,707)	\$ 12,412,867

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 7,587,288	\$ 0	\$ 7,587,288
Differences between Expected and			
Actual Experience	2,579	8,000	10,579
Changes of Assumptions	4,866,268	115,413	4,981,681
Changes in Proportionate Share	355,596	4,921	360,517
County Contributions Subsequent to the Measurement Date	3,970,247	44,340	4,014,587
Total Deferred Outflows of Resources	<u>\$ 16,781,978</u>	<u>\$ 172,674</u>	<u>\$ 16,954,652</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 734,007	\$ 4,252	\$ 738,259
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	0	48,020	48,020
Changes in Proportionate Share	553,302	140,596	693,898
Total Deferred Inflows of Resources	<u>\$ 1,287,309</u>	<u>\$ 192,868</u>	<u>\$ 1,480,177</u>

\$4,014,587 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2020	\$ 4,994,919	\$ (43,517)	\$ 4,951,402
2021	2,296,980	(21,631)	2,275,349
2022	703,876	(5,208)	698,668
2023	3,528,647	5,822	3,534,469
	<u>\$ 11,524,422</u>	<u>\$ (64,534)</u>	<u>\$ 11,459,888</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018 are presented below.

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<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Valuation Date	December 31, 2018
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Investment Rate of Return	
Measurement Date	7.20 percent
Prior Measurement Date	7.50 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living	Pre-1/7/2013 Retirees: 3.00 percent Simple
Adjustments	Post-1/7/2013 Retirees: 3.00 percent Simple through 2018, then 2.15 percent Simple

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

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

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The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	Target <u>Allocation</u>	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other Investments	<u>18.00</u>	<u>5.50</u>
Total	<u>100.00 %</u>	<u>5.95 %</u>

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

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.20 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.20 percent) or one-percentage-point higher (8.20 percent) than the current rate:

	<u>1% Decrease</u>	Current <u>Discount Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net Pension Liability	\$ 82,581,568	\$ 55,900,685	\$ 33,728,631

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3.00 percent
Cost-of-Living Adjustments	0.00 percent

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

Actuarial assumptions used in the June 30, 2019 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

*Target weights will be phased in over a 24-month period concluding in July 1, 2019.

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

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Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the net pension liability as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 1,435,815	\$ 982,501	\$ 598,746

NOTE 15 – DEFINED BENEFIT OPEB PLANS

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

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

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Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2019, OPERS did not allocate any employer contributions to post-employment health care.

Plan Description – State Teachers Retirement System (STRS)

The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2019, STRS did not allocate any employer contributions to post-employment health care.

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OPEB Assets/Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB asset for STRS was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset/liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.203644%	0.004443%	
Prior Measurement Period	<u>0.205185%</u>	<u>0.004467%</u>	
Change in Proportion	<u>-0.001541%</u>	<u>-0.000024%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ 26,550,370	\$ (73,587)	\$ 26,476,783
OPEB Expense	\$ 2,660,004	\$ (22,384)	\$ 2,637,620

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ 1,217,178	\$ 0	\$ 1,217,178
Differences between Expected and			
Actual Experience	8,991	6,671	15,662
Changes of Assumptions	856,016	1,547	857,563
Changes in Proportionate Share	<u>253,016</u>	<u>1,307</u>	<u>254,323</u>
Total Deferred Outflows of Resources	<u>\$ 2,335,201</u>	<u>\$ 9,525</u>	<u>\$ 2,344,726</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 72,039	\$ 3,745	\$ 75,784
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	0	4,623	4,623
Changes of Assumptions	0	80,680	80,680
Changes in Proportionate Share	<u>256,040</u>	<u>137</u>	<u>256,177</u>
Total Deferred Inflows of Resources	<u>\$ 328,079</u>	<u>\$ 89,185</u>	<u>\$ 417,264</u>

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

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Year Ending December 31:	OPERS	STRS	Total
2020	\$ 996,397	\$ (17,419)	\$ 978,978
2021	198,745	(17,419)	181,326
2022	198,805	(17,421)	181,384
2023	613,175	(15,566)	597,609
2024	0	(14,920)	(14,920)
Thereafter	0	3,085	3,085
	<u>\$ 2,007,122</u>	<u>\$ (79,660)</u>	<u>\$ 1,927,462</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, Including Inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Single Discount Rate:	
Current Measurement Date	3.96 percent
Prior Measurement Date	3.85 percent
Investment Rate of Return	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.50 percent
Municipal Bond Rate	
Current Measurement Date	3.71 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate	
Measurement Date	10.00 percent, initial, 3.25 percent ultimate in 2029
Prior Measurement Date	7.50 percent, initial, 3.25 percent ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

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

Wayne County, Ohio
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For the Year Ended December 31, 2019

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.60 percent for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trusts	6.00	5.98
International Equities	22.00	7.83
Other Investments	17.00	5.57
Total	<u>100.00 %</u>	<u>5.16 %</u>

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate

Wayne County, Ohio
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For the Year Ended December 31, 2019

of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 33,967,819	\$ 26,550,370	\$ 20,651,538

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries' project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 25,520,666	\$ 26,550,370	\$ 27,736,313

Wayne County, Ohio
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For the Year Ended December 31, 2019

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	
Health Care Cost Trends	Initial	Ultimate
Medical		
Pre-Medicare	5.87 percent	4.00 percent
Medicare	4.93 percent	4.00 percent
Prescription Drug		
Pre-Medicare	7.73 percent	4.00 percent
Medicare	9.62 percent	4.00 percent

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

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

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

*Target weights will be phased in over a 24-month period concluding in July 1, 2019.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Discount Rate The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate Assumptions The following represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current assumption. Also shown is the net OPEB asset as of June 30, 2019, calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$ 62,792	\$ 73,587	\$ 82,663
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$ 83,444	\$ 73,587	\$ 61,514

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

NOTE 16 - BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

3. Encumbrances are treated as expenditures (budgetary basis) rather than restricted, committed, or assigned fund balance (GAAP).
4. Advances in and advances out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. Some funds are included in the general fund (GAAP), but have separate legally adopted budgets (budget).

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

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board
GAAP Basis (as reported)	\$ 1,013,958	\$ 553,161	\$ 2,114,982	\$ (7,762)	\$ (709,432)	\$ 667,237
Adjustments:						
Revenue accruals	(1,768,048)	(299,553)	30,532	316,293	(8,113)	(86,829)
Expenditure accruals	1,400,482	(77,143)	(22,967)	103,442	31,755	111,535
Funds budgeted elsewhere	(93,555)	-	-	-	-	-
Encumbrances	(1,272,416)	(507,349)	(609,768)	(611,687)	(379,822)	(891,512)
Budget Basis	<u>\$ (719,579)</u>	<u>\$ (330,884)</u>	<u>\$ 1,512,779</u>	<u>\$ (199,714)</u>	<u>\$ (1,065,612)</u>	<u>\$ (199,569)</u>

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

NOTE 17 - CONTINGENT LIABILITIES AND SIGNIFICANT COMMITMENTS

A. Grants

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

B. Litigation

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

C. Encumbrances

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Fund	Amount
General	\$ 998,787
Motor Vehicle and Gas Tax	450,854
County Board of DD	359,147
Job and Family Services	286,265
Wayne County Care Center	312,092
Children Services Board	423,678
Other Governmental	6,598,453
	\$ 9,429,276

NOTE 18 - LANDFILL

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

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

The County has established a commitment for landfill contingencies, which has been included in the General fund for CAFR presentation only, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2019, the balance of the commitment for landfill contingencies was \$400,000. The General fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement for 30 years subsequent to the final closure date.

NOTE 19 - FUND DEFICITS

As of December 31, 2019, the following had deficit fund balances. This deficit was caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

<u>Nonmajor Special Revenue Funds:</u>	
Conduct of Business	\$ 836
<u>Nonmajor Capital Project Funds:</u>	
OPWC	3,721
Federal Bridge Project	19,691
	\$ 24,248

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 20 – SUBSEQUENT EVENT

The County has entered into a qualifying financing agreement subsequent to year-end in the amount of \$2,000,000 at 1.5 percent interest. The note will mature on June 3, 2021.

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

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Ohio Public Employees' Retirement System (OPERS)						
County's Proportion of the Net Pension Liability	0.204107%	0.206891%	0.200428%	0.207947%	0.208289%	0.208289%
County's Proportionate Share of the Net Pension Liability	\$ 55,900,685	\$ 32,457,187	\$ 46,388,628	\$ 36,019,025	\$ 25,192,789	\$ 24,554,563
County's Covered Payroll	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779	\$ 24,753,129	\$ 24,590,085	\$ 21,915,189
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	210.75%	123.52%	173.81%	145.51%	102.45%	112.04%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
State Teachers Retirement System (STRS)						
County's Proportion of the Net Pension Liability	0.004443%	0.004467%	0.004423%	0.005017%	0.006266%	0.67620%
County's Proportionate Share of the Net Pension Liability	\$ 982,501	\$ 982,094	\$ 1,050,681	\$ 1,679,334	\$ 1,731,839	\$ 1,644,726
County's Covered Payroll	\$ 506,843	\$ 498,357	\$ 501,214	\$ 601,343	\$ 643,289	\$ 597,177
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	193.85%	192.07%	209.63%	279.26%	269.22%	275.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	66.80%	72.10%	73.00%

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

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

See accompanying notes to the required supplementary information.

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 3,970,247	\$ 3,848,472	\$ 3,552,821	\$ 3,340,705
Contributions in Relation to the Contractually Required Contribution	<u>(3,970,247)</u>	<u>(3,848,472)</u>	<u>(3,552,821)</u>	<u>(3,340,705)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 27,367,653	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779
Contributions as a Percentage of Covered Payroll	14.51%	14.51%	13.52%	12.52%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 82,664	\$ 70,958	\$ 69,770	\$ 70,170
Contributions in Relation to the Contractually Required Contribution	<u>(82,664)</u>	<u>(70,958)</u>	<u>(69,770)</u>	<u>(70,170)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 590,457	\$ 506,843	\$ 498,357	\$ 501,214
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

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

See accompanying notes to the required supplementary information.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 3,095,441	\$ 3,071,009	\$ 2,958,035	n/a	n/a	n/a
<u>(3,095,441)</u>	<u>(3,071,009)</u>	<u>(2,958,035)</u>	n/a	n/a	n/a
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	n/a	n/a	n/a
\$ 24,753,129	\$ 24,590,085	\$ 21,915,189	n/a	n/a	n/a
12.51%	12.49%	13.50%	n/a	n/a	n/a
\$ 84,188	\$ 86,844	\$ 77,633	\$ 117,428	\$ 114,446	\$ 124,711
<u>(84,188)</u>	<u>(86,844)</u>	<u>(77,633)</u>	<u>(117,428)</u>	<u>(114,446)</u>	<u>(124,711)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 601,343	\$ 643,289	\$ 597,177	\$ 903,292	\$ 880,354	\$ 959,315
14.00%	13.50%	13.00%	13.00%	13.00%	13.00%

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>			
County's Proportion of the Net OPEB Liability	0.203644%	0.205185%	0.202123%
County's Proportionate Share of the Net OPEB Liability	\$ 26,550,370	\$ 22,281,580	\$ 20,415,110
County's Covered Payroll	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	100.10%	84.80%	76.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%
<i>State Teachers Retirement System (STRS)</i>			
County's Proportion of the Net OPEB Liability (Asset)	0.004443%	0.004467%	0.004423%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (73,587)	\$ (71,780)	\$ 172,567
County's Covered Payroll	\$ 506,843	\$ 498,357	\$ 501,214
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.52%	-14.40%	34.43%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	174.70%	176.00%	47.10%

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

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

See accompanying notes to the required supplementary information.

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 0	\$ 0	\$ 805,422	\$ 1,876,579
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>(805,422)</u>	<u>(1,876,579)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll (1)	\$ 27,287,135	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	3.07%	7.03%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 0	\$ 0	\$ 0	\$ 0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 590,457	\$ 506,843	\$ 498,357	\$ 501,214
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

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

See accompanying notes to the required supplementary information.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
\$ 0	\$ 3,216	\$ 5,972	\$ 9,033	\$ 8,804	\$ 9,593
<u>0</u>	<u>(3,216)</u>	<u>(5,972)</u>	<u>(9,033)</u>	<u>(8,804)</u>	<u>(9,593)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 601,343	\$ 643,289	\$ 597,177	\$ 903,292	\$ 880,354	\$ 959,315
0.00%	0.50%	1.00%	1.00%	1.00%	1.00%

See accompanying notes to the required supplementary information.

Wayne County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Note 1 - Net Pension Liability

Changes in Assumptions – OPERS

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

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

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

Changes in Assumptions – STRS

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

For 2017, the discount rate was increased from 3.26 percent to 4.13 percent based on the methodology defined under GASB *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)* and the long term expected rate of return was reduced from 7.75 percent to 7.45 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

Changes in Benefit Terms – STRS

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

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

Wayne County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

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

Note 2 - Net OPEB Liability

Changes in Assumptions - OPERS

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

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

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

Changes in Assumptions – STRS

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

Changes in Benefit Terms - STRS

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

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

Nonmajor Special Revenue Funds

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

Delinquent Real Estate Tax Assessment Collection (DRETAC)

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

Real Estate Assessment

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

Indigent Guardianship

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

Dog and Kennel

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

Hazardous Materials

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

Child Enforcement Agency

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

Community Development Block Grant (CDBG)

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

Ditch Maintenance

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

Law Enforcement

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

Enforcement and Education

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

Indigent Drivers Alcohol Treatment

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

Probation Services

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

Felony Delinquent Care and Custody

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

Solid Waste District Litter Grant

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

Local Emergency Planning

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

Nonmajor Special Revenue Funds

Other Nonmajor Special Revenue Funds

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

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

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

County Building Construction

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

OPWC

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

Justice Center Communications

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

Federal Bridge Project

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

Airport Improvement

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

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 6,625,940	\$ 1,392,835	\$ 6,559,503	\$ 14,578,278
Cash and Investments:				
In Segregated Accounts	8,709	-	-	8,709
Receivables:				
Accounts	90,593	-	511	91,104
Due from Other Funds	28,787	-	-	28,787
Due from Other Governments	989,370	-	-	989,370
Materials and Supplies Inventory	1,792	-	-	1,792
Loans Receivable	341,483	-	-	341,483
Prepaid Items	27,176	-	-	27,176
<i>Total Assets</i>	<u>\$ 8,113,850</u>	<u>\$ 1,392,835</u>	<u>\$ 6,560,014</u>	<u>\$ 16,066,699</u>
Liabilities				
Accounts Payable	\$ 138,761	\$ -	\$ 11,447	\$ 150,208
Contracts Payable	37,133	-	24,169	61,302
Accrued Wages and Benefits	182,725	-	-	182,725
Matured Compensated Absences Payable	260	-	-	260
Due to Other Governments	55,158	-	-	55,158
Due to Other Funds	37,906	-	-	37,906
Notes Payable	-	500,000	-	500,000
<i>Total Liabilities</i>	<u>451,943</u>	<u>500,000</u>	<u>35,616</u>	<u>987,559</u>
Deferred Inflows of Resources				
Unavailable Revenue	687,798	-	-	687,798
<i>Total Deferred Inflows of Resources</i>	<u>687,798</u>	<u>-</u>	<u>-</u>	<u>687,798</u>
Fund Balances				
Nonspendable	28,968	-	-	28,968
Restricted	6,945,977	-	2,872,809	9,818,786
Committed	-	892,835	3,675,001	4,567,836
Unassigned	(836)	-	(23,412)	(24,248)
<i>Total Fund Balances</i>	<u>6,974,109</u>	<u>892,835</u>	<u>6,524,398</u>	<u>14,391,342</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 8,113,850</u>	<u>\$ 1,392,835</u>	<u>\$ 6,560,014</u>	<u>\$ 16,066,699</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Charges for Services	\$ 2,697,545	\$ -	\$ 123,808	\$ 2,821,353
Licenses and Permits	607,017	-	-	607,017
Fines and Forfeitures	540,503	-	-	540,503
Intergovernmental	2,894,960	-	2,709,688	5,604,648
Special Assessments	1,810	-	-	1,810
Interest	17,760	-	-	17,760
Rent	8,400	-	26,731	35,131
Contributions and Donations	61,826	-	-	61,826
Other	288,346	5,000	300,000	593,346
<i>Total Revenues</i>	<u>7,118,167</u>	<u>5,000</u>	<u>3,160,227</u>	<u>10,283,394</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,227,170	-	-	2,227,170
Judicial	763,264	-	-	763,264
Public Safety	2,009,957	-	-	2,009,957
Public Works	30,411	-	-	30,411
Health	482,831	-	-	482,831
Human Services	1,451,625	-	-	1,451,625
Economic Development and Assistance	140,285	-	-	140,285
Capital Outlay	-	-	2,917,575	2,917,575
Debt Service:				
Principal Retirement	-	3,277,077	-	3,277,077
Interest and Fiscal Charges	-	205,419	-	205,419
<i>Total Expenditures</i>	<u>7,105,543</u>	<u>3,482,496</u>	<u>2,917,575</u>	<u>13,505,614</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	12,624	(3,477,496)	242,652	(3,222,220)
Other Financing Sources (Uses)				
Proceeds from OPWC Loans	-	-	127,431	127,431
Issuance from Loans	-	2,000,000	-	2,000,000
Premium on Note Issuance	-	5,950	-	5,950
Transfers In	139,634	1,464,021	1,051,000	2,654,655
Transfers Out	(4,435)	-	(349,000)	(353,435)
<i>Total Other Financing Sources (Uses)</i>	<u>135,199</u>	<u>3,469,971</u>	<u>829,431</u>	<u>4,434,601</u>
<i>Net Change in Fund Balances</i>	147,823	(7,525)	1,072,083	1,212,381
<i>Fund Balances Beginning of Year (Restated, See Note 3)</i>	6,825,901	900,360	5,452,315	13,178,576
<i>Increase (Decrease) in Consumable for Inventory</i>	385	-	-	385
<i>Fund Balances End of Year</i>	<u>\$ 6,974,109</u>	<u>\$ 892,835</u>	<u>\$ 6,524,398</u>	<u>\$ 14,391,342</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel	Hazardous Materials
Assets					
Equity in Pooled Cash and Investments	\$ 162,214	\$ 1,537,751	\$ 87,630	\$ 227,665	\$ 8,020
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	425	-
Due from Other Funds	-	-	-	-	28,787
Due from Other Governments	-	-	-	-	11,688
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	151
<i>Total Assets</i>	<u>\$ 162,214</u>	<u>\$ 1,537,751</u>	<u>\$ 87,630</u>	<u>\$ 228,090</u>	<u>\$ 48,646</u>
Liabilities					
Accounts Payable	\$ -	\$ 43,975	\$ 78	\$ 3,193	\$ 3,780
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	6,681	40,315	-	11,867	728
Matured Compensated Absences Payable	-	-	-	-	-
Due to Other Governments	1,324	12,393	-	3,164	925
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>8,005</u>	<u>96,683</u>	<u>78</u>	<u>18,224</u>	<u>5,433</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	7,908
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,908</u>
Fund Balances					
Nonspendable	-	-	-	-	151
Restricted	154,209	1,441,068	87,552	209,866	35,154
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>154,209</u>	<u>1,441,068</u>	<u>87,552</u>	<u>209,866</u>	<u>35,305</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 162,214</u>	<u>\$ 1,537,751</u>	<u>\$ 87,630</u>	<u>\$ 228,090</u>	<u>\$ 48,646</u>

Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment	Probation Services
\$ 1,074,893	\$ 205,383	\$ 47,034	\$ 31,345	\$ 2,602	\$ 52,193	\$ 142,925
-	-	-	774	-	-	-
29,839	-	-	-	25	1,158	816
-	-	-	-	-	-	-
81,553	360,000	-	2,410	-	-	-
1,792	-	-	-	-	-	-
-	341,483	-	-	-	-	-
5,741	-	-	-	-	-	-
<u>\$ 1,193,818</u>	<u>\$ 906,866</u>	<u>\$ 47,034</u>	<u>\$ 34,529</u>	<u>\$ 2,627</u>	<u>\$ 53,351</u>	<u>\$ 143,741</u>
\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,688
-	-	-	-	-	-	-
54,392	-	-	-	-	-	-
260	-	-	-	-	-	-
17,489	-	-	-	-	-	-
1,250	-	-	-	-	-	-
<u>73,422</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,688</u>
-	354,548	-	-	-	-	-
-	354,548	-	-	-	-	-
7,533	-	-	-	-	-	-
1,112,863	552,318	47,034	34,529	2,627	53,351	138,053
-	-	-	-	-	-	-
<u>1,120,396</u>	<u>552,318</u>	<u>47,034</u>	<u>34,529</u>	<u>2,627</u>	<u>53,351</u>	<u>138,053</u>
<u>\$ 1,193,818</u>	<u>\$ 906,866</u>	<u>\$ 47,034</u>	<u>\$ 34,529</u>	<u>\$ 2,627</u>	<u>\$ 53,351</u>	<u>\$ 143,741</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant	Court Computerization
Assets					
Equity in Pooled Cash and Investments	\$ 612,629	\$ 118,145	\$ 31,087	\$ 38,422	\$ 96,428
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	14,399
Due from Other Funds	-	-	-	-	-
Due from Other Governments	124,671	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	20,940
<i>Total Assets</i>	<u>\$ 737,300</u>	<u>\$ 118,145</u>	<u>\$ 31,087</u>	<u>\$ 38,422</u>	<u>\$ 131,767</u>
Liabilities					
Accounts Payable	\$ 35,169	\$ 518	\$ -	\$ -	\$ 1,955
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	-	-	-	11,876	3,678
Matured Compensated Absences Payable	-	-	-	-	-
Due to Other Governments	-	-	-	1,824	1,163
Due to Other Funds	7,869	-	28,787	-	-
	<u>43,038</u>	<u>518</u>	<u>28,787</u>	<u>13,700</u>	<u>6,796</u>
Deferred Inflows of Resources					
Unavailable Revenue	63,010	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>63,010</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	20,940
Restricted	631,252	117,627	2,300	24,722	104,031
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>631,252</u>	<u>117,627</u>	<u>2,300</u>	<u>24,722</u>	<u>124,971</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 737,300</u>	<u>\$ 118,145</u>	<u>\$ 31,087</u>	<u>\$ 38,422</u>	<u>\$ 131,767</u>

Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation	Voter Registraton	Indigent Fee Assessment
\$ 44,089	\$ 12,763	\$ 10,647	\$ 41,502	\$ 199,946	\$ 42,942	\$ 420
-	-	-	-	-	-	-
-	-	-	13,937	9,042	-	473
-	-	-	-	-	-	-
99,152	169,122	22,249	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	344	-	-
<u>\$ 143,241</u>	<u>\$ 181,885</u>	<u>\$ 32,896</u>	<u>\$ 55,439</u>	<u>\$ 209,332</u>	<u>\$ 42,942</u>	<u>\$ 893</u>
\$ -	\$ -	\$ 2,160	\$ -	\$ 162	\$ -	\$ -
-	-	-	-	-	-	-
7,536	5,910	-	6,489	6,699	-	-
-	-	-	-	-	-	-
2,400	1,803	-	997	1,026	-	-
-	-	-	-	-	-	-
<u>9,936</u>	<u>7,713</u>	<u>2,160</u>	<u>7,486</u>	<u>7,887</u>	<u>-</u>	<u>-</u>
<u>76,733</u>	<u>140,935</u>	<u>17,464</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>76,733</u>	<u>140,935</u>	<u>17,464</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	344	-	-
56,572	33,237	13,272	47,953	201,101	42,942	893
-	-	-	-	-	-	-
<u>56,572</u>	<u>33,237</u>	<u>13,272</u>	<u>47,953</u>	<u>201,445</u>	<u>42,942</u>	<u>893</u>
<u>\$ 143,241</u>	<u>\$ 181,885</u>	<u>\$ 32,896</u>	<u>\$ 55,439</u>	<u>\$ 209,332</u>	<u>\$ 42,942</u>	<u>\$ 893</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program
Assets					
Equity in Pooled Cash and Investments	\$ 81,337	\$ 32,986	\$ 24,820	\$ 369,568	\$ 52,660
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	5,007	1,190
Due from Other Funds	-	-	-	-	-
Due from Other Governments	60,000	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 141,337</u>	<u>\$ 32,986</u>	<u>\$ 24,820</u>	<u>\$ 374,575</u>	<u>\$ 53,850</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 13,798	\$ -
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	-	-	-	1,448	870
Matured Compensated Absences Payable	-	-	-	-	-
Due to Other Governments	-	-	-	3,837	237
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,083</u>	<u>1,107</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	141,337	32,986	24,820	355,492	52,743
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>141,337</u>	<u>32,986</u>	<u>24,820</u>	<u>355,492</u>	<u>52,743</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 141,337</u>	<u>\$ 32,986</u>	<u>\$ 24,820</u>	<u>\$ 374,575</u>	<u>\$ 53,850</u>

<u>Deputy Registrar</u>	<u>E 911 System</u>	<u>VAWA Investigative Enhancement</u>	<u>USDA Rural Business Enterprise</u>	<u>Foreclosure Management</u>	<u>Marriage License Fees</u>	<u>Indigent Interlock and Alcohol Monitoring</u>
\$ 51,488	\$ 857,348	\$ 56,026	\$ -	\$ 30,523	\$ 10,028	\$ 30,718
-	-	-	-	7,935	-	-
-	-	-	-	614	529	1,191
-	-	-	-	-	-	-
-	11,981	17,500	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 51,488</u>	<u>\$ 869,329</u>	<u>\$ 73,526</u>	<u>\$ -</u>	<u>\$ 39,072</u>	<u>\$ 10,557</u>	<u>\$ 31,909</u>
\$ -	\$ 4,150	\$ -	\$ -	\$ -	\$ 10,029	\$ 3,878
-	37,133	-	-	-	-	-
14,024	563	3,370	-	330	-	-
-	-	-	-	-	-	-
4,460	87	1,065	-	51	-	-
-	-	-	-	-	-	-
<u>18,484</u>	<u>41,933</u>	<u>4,435</u>	<u>-</u>	<u>381</u>	<u>10,029</u>	<u>3,878</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,004	827,396	69,091	-	38,691	528	28,031
-	-	-	-	-	-	-
<u>33,004</u>	<u>827,396</u>	<u>69,091</u>	<u>-</u>	<u>38,691</u>	<u>528</u>	<u>28,031</u>
<u>\$ 51,488</u>	<u>\$ 869,329</u>	<u>\$ 73,526</u>	<u>\$ -</u>	<u>\$ 39,072</u>	<u>\$ 10,557</u>	<u>\$ 31,909</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Dispute Resolution Fee	Asset Preservation & Recovery	Conduct of Business	Targeted Community Alternative Program	Ohio Attorney General Law Enforcement
Assets					
Equity in Pooled Cash and Investments	\$ 7,790	\$ 52,816	\$ 2,791	\$ 97,052	\$ 6,366
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	29,044
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 7,790</u>	<u>\$ 52,816</u>	<u>\$ 2,791</u>	<u>\$ 97,052</u>	<u>\$ 35,410</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 8,353	\$ 1,844
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	-	-	3,143	2,806	-
Matured Compensated Absences Payable	-	-	-	-	-
Due to Other Governments	-	-	484	429	-
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>3,627</u>	<u>11,588</u>	<u>1,844</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	27,200
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,200</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	7,790	52,816	-	85,464	6,366
Unassigned	-	-	(836)	-	-
<i>Total Fund Balances (Deficit)</i>	<u>7,790</u>	<u>52,816</u>	<u>(836)</u>	<u>85,464</u>	<u>6,366</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,790</u>	<u>\$ 52,816</u>	<u>\$ 2,791</u>	<u>\$ 97,052</u>	<u>\$ 35,410</u>

Justice Reinvestment & Incentive Grant	Family Drug Court Program	Municipal Court Special Project	Totals
\$ -	\$ -	\$ 32,948	\$ 6,625,940
-	-	-	8,709
-	-	11,948	90,593
-	-	-	28,787
-	-	-	989,370
-	-	-	1,792
-	-	-	341,483
-	-	-	27,176
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,896</u>	<u>\$ 8,113,850</u>
\$ -	\$ -	\$ -	\$ 138,761
-	-	-	37,133
-	-	-	182,725
-	-	-	260
-	-	-	55,158
-	-	-	37,906
<u>-</u>	<u>-</u>	<u>-</u>	<u>451,943</u>
-	-	-	687,798
<u>-</u>	<u>-</u>	<u>-</u>	<u>687,798</u>
-	-	-	28,968
-	-	44,896	6,945,977
-	-	-	(836)
<u>-</u>	<u>-</u>	<u>44,896</u>	<u>6,974,109</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,896</u>	<u>\$ 8,113,850</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel	Hazardous Materials
Revenues					
Charges for Services	\$ 172,204	\$ 1,413,203	\$ 20,674	\$ -	\$ 675
Licenses and Permits	-	105	-	297,149	-
Fines and Forfeitures	-	-	-	7,731	-
Intergovernmental	-	-	-	2,000	17,176
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	8,400	-
Contributions and Donations	-	-	-	61,826	-
Other	12,771	9,463	-	35,488	56,519
<i>Total Revenues</i>	<u>184,975</u>	<u>1,422,771</u>	<u>20,674</u>	<u>412,594</u>	<u>74,370</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	191,142	1,647,343	-	-	-
Judicial	-	-	18,538	-	-
Public Safety	-	-	-	-	17,176
Public Works	-	-	-	-	-
Health	-	-	-	439,357	33,445
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>191,142</u>	<u>1,647,343</u>	<u>18,538</u>	<u>439,357</u>	<u>50,621</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(6,167)	(224,572)	2,136	(26,763)	23,749
Other Financing Sources (Uses)					
Transfers In	-	-	-	75,000	-
Transfers Out	-	-	(4,435)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>(4,435)</u>	<u>75,000</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(6,167)	(224,572)	(2,299)	48,237	23,749
<i>Fund Balances (Deficit) Beginning of Year (Restated, See Note 3)</i>					
	160,376	1,665,640	89,851	161,629	11,556
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 154,209</u>	<u>\$ 1,441,068</u>	<u>\$ 87,552</u>	<u>\$ 209,866</u>	<u>\$ 35,305</u>

<u>Child Enforcement Agency</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Law Enforcement</u>	<u>Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>
\$ 316,350	\$ -	\$ -	\$ -	\$ -	\$ 100
-	-	-	-	-	-
-	-	-	6,119	1,026	33,966
1,011,464	226,690	-	19,680	-	-
-	-	1,810	-	-	-
-	17,760	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
61,309	-	-	-	-	-
<u>1,389,123</u>	<u>244,450</u>	<u>1,810</u>	<u>25,799</u>	<u>1,026</u>	<u>34,066</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,477	3,869	-
-	-	-	-	-	-
-	-	-	-	-	-
1,443,756	-	-	-	-	-
-	137,244	-	-	-	-
<u>1,443,756</u>	<u>137,244</u>	<u>-</u>	<u>4,477</u>	<u>3,869</u>	<u>-</u>
(54,633)	107,206	1,810	21,322	(2,843)	34,066
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(54,633)	107,206	1,810	21,322	(2,843)	34,066
1,174,644	445,112	45,224	13,207	5,470	19,285
385	-	-	-	-	-
<u>\$ 1,120,396</u>	<u>\$ 552,318</u>	<u>\$ 47,034</u>	<u>\$ 34,529</u>	<u>\$ 2,627</u>	<u>\$ 53,351</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, 2019

	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant
Revenues					
Charges for Services	\$ 27,315	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	480	-	-	-	-
Intergovernmental	-	412,336	95,002	30,687	252,552
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>27,795</u>	<u>412,336</u>	<u>95,002</u>	<u>30,687</u>	<u>252,552</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	23,655	434,271	-	58,169	287,706
Public Works	-	-	25,837	-	-
Health	-	-	-	-	-
Human Services	-	7,869	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>23,655</u>	<u>442,140</u>	<u>25,837</u>	<u>58,169</u>	<u>287,706</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	4,140	(29,804)	69,165	(27,482)	(35,154)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	4,140	(29,804)	69,165	(27,482)	(35,154)
<i>Fund Balances (Deficit) Beginning of Year (Restated, See Note 3)</i>	133,913	661,056	48,462	29,782	59,876
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 138,053</u>	<u>\$ 631,252</u>	<u>\$ 117,627</u>	<u>\$ 2,300</u>	<u>\$ 24,722</u>

<u>Court Computerization</u>	<u>Victim Witness Assistance Program</u>	<u>Home Arrest Grant</u>	<u>VOCA Grant</u>	<u>Mediation Services</u>	<u>Municipal Court Probation</u>
\$ -	\$ -	\$ -	\$ -	\$ 159,636	\$ 203,088
-	-	-	-	-	-
245,666	-	-	-	-	-
-	137,222	112,747	29,474	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>245,666</u>	<u>137,222</u>	<u>112,747</u>	<u>29,474</u>	<u>159,636</u>	<u>203,088</u>
-	-	-	-	-	-
254,415	-	-	-	-	-
-	153,677	111,410	33,517	127,898	141,637
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>254,415</u>	<u>153,677</u>	<u>111,410</u>	<u>33,517</u>	<u>127,898</u>	<u>141,637</u>
(8,749)	(16,455)	1,337	(4,043)	31,738	61,451
-	39,226	-	6,673	-	-
-	-	-	-	-	-
-	<u>39,226</u>	-	<u>6,673</u>	-	-
(8,749)	22,771	1,337	2,630	31,738	61,451
133,720	33,801	31,900	10,642	16,215	139,994
-	-	-	-	-	-
<u>\$ 124,971</u>	<u>\$ 56,572</u>	<u>\$ 33,237</u>	<u>\$ 13,272</u>	<u>\$ 47,953</u>	<u>\$ 201,445</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, 2019

	Voter Registraton	Indigent Fee Assessment	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training
Revenues					
Charges for Services	\$ -	\$ 10,117	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	27,938	5,976	-
Intergovernmental	50,415	-	62,300	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>50,415</u>	<u>10,117</u>	<u>90,238</u>	<u>5,976</u>	<u>-</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	7,473	-	-	-	-
Judicial	-	-	6,224	-	-
Public Safety	-	-	-	3,487	-
Public Works	-	-	-	-	-
Health	-	10,029	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>7,473</u>	<u>10,029</u>	<u>6,224</u>	<u>3,487</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	42,942	88	84,014	2,489	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	42,942	88	84,014	2,489	-
<i>Fund Balances (Deficit) Beginning of Year (Restated, See Note 3)</i>	-	805	57,323	30,497	24,820
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 42,942</u>	<u>\$ 893</u>	<u>\$ 141,337</u>	<u>\$ 32,986</u>	<u>\$ 24,820</u>

Law Library	Pre-Trial Diversion Program	Deputy Registrar	E 911 System	VAWA Investigative Enhancement	USDA Rural Business Enterprise
\$ -	\$ 13,950	\$ -	\$ 262,478	\$ -	\$ -
-	-	309,763	-	-	-
180,937	7,770	-	-	-	-
-	-	-	-	115,801	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
758	-	8,931	-	-	-
<u>181,695</u>	<u>21,720</u>	<u>318,694</u>	<u>262,478</u>	<u>115,801</u>	<u>-</u>
-	-	307,517	-	73,695	-
187,776	-	-	-	-	-
-	16,052	-	282,964	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,041
<u>187,776</u>	<u>16,052</u>	<u>307,517</u>	<u>282,964</u>	<u>73,695</u>	<u>3,041</u>
(6,081)	5,668	11,177	(20,486)	42,106	(3,041)
-	-	-	-	14,300	-
-	-	-	-	-	-
-	-	-	-	<u>14,300</u>	<u>-</u>
(6,081)	5,668	11,177	(20,486)	56,406	(3,041)
361,573	47,075	21,827	847,882	12,685	3,041
-	-	-	-	-	-
<u>\$ 355,492</u>	<u>\$ 52,743</u>	<u>\$ 33,004</u>	<u>\$ 827,396</u>	<u>\$ 69,091</u>	<u>\$ -</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, 2019

	Foreclosure Management	Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Dispute Resolution Fee	Asset Preservation & Recovery
Revenues					
Charges for Services	\$ 13,523	\$ 18,020	\$ -	\$ 3,015	\$ 17,280
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	22,894	-	-
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	103,107	-	-	-	-
<i>Total Revenues</i>	<u>116,630</u>	<u>18,020</u>	<u>22,894</u>	<u>3,015</u>	<u>17,280</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	109,813	-	-	-	-
Public Safety	-	18,019	44,553	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>109,813</u>	<u>18,019</u>	<u>44,553</u>	<u>-</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	6,817	1	(21,659)	3,015	17,280
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	6,817	1	(21,659)	3,015	17,280
<i>Fund Balances (Deficit) Beginning of of Year (Restated, See Note 3)</i>	31,874	527	49,690	4,775	35,536
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 38,691</u>	<u>\$ 528</u>	<u>\$ 28,031</u>	<u>\$ 7,790</u>	<u>\$ 52,816</u>

Conduct of Business	Targeted Community Alternative Program	Ohio Attorney General Law Enforcement	Justice Reinvestment & Incentive Grant	Family Drug Court	Municipal Court Special Project	Totals
\$ 1,021	\$ -	\$ -	\$ -	\$ -	44,896	\$ 2,697,545
-	-	-	-	-	-	607,017
-	-	-	-	-	-	540,503
-	238,226	23,486	24,414	33,288	-	2,894,960
-	-	-	-	-	-	1,810
-	-	-	-	-	-	17,760
-	-	-	-	-	-	8,400
-	-	-	-	-	-	61,826
-	-	-	-	-	-	288,346
<u>1,021</u>	<u>238,226</u>	<u>23,486</u>	<u>24,414</u>	<u>33,288</u>	<u>44,896</u>	<u>7,118,167</u>
-	-	-	-	-	-	2,227,170
3,627	-	-	149,583	33,288	-	763,264
-	225,670	21,750	-	-	-	2,009,957
4,574	-	-	-	-	-	30,411
-	-	-	-	-	-	482,831
-	-	-	-	-	-	1,451,625
-	-	-	-	-	-	140,285
<u>8,201</u>	<u>225,670</u>	<u>21,750</u>	<u>149,583</u>	<u>33,288</u>	<u>-</u>	<u>7,105,543</u>
(7,180)	12,556	1,736	(125,169)	-	44,896	12,624
4,435	-	-	-	-	-	139,634
-	-	-	-	-	-	(4,435)
<u>4,435</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,199</u>
(2,745)	12,556	1,736	(125,169)	-	44,896	147,823
1,909	72,908	4,630	125,169	-	-	6,825,901
-	-	-	-	-	-	385
<u>\$ (836)</u>	<u>\$ 85,464</u>	<u>\$ 6,366</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,896</u>	<u>\$ 6,974,109</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	County Building Construction	OPWC	Justice Center Communications
Assets			
Equity in Pooled Cash and Investments	\$ 5,595,077	\$ 500	\$ 171,846
Receivables:			
Accounts	511	-	-
<i>Total Assets</i>	<u>\$ 5,595,588</u>	<u>\$ 500</u>	<u>\$ 171,846</u>
Liabilities			
Accounts Payable	\$ 11,447	\$ -	\$ -
Contracts Payable	257	4,221	-
<i>Total Liabilities</i>	<u>11,704</u>	<u>4,221</u>	<u>-</u>
Fund Balances			
Restricted	2,080,729	-	-
Committed	3,503,155	-	171,846
Unassigned	-	(3,721)	-
<i>Total Fund Balances (Deficit)</i>	<u>5,583,884</u>	<u>(3,721)</u>	<u>171,846</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 5,595,588</u>	<u>\$ 500</u>	<u>\$ 171,846</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ 792,080	\$ 6,559,503
-	-	511
<u>\$ -</u>	<u>\$ 792,080</u>	<u>\$ 6,560,014</u>
\$ -	\$ -	\$ 11,447
19,691	-	24,169
<u>19,691</u>	<u>-</u>	<u>35,616</u>
-	792,080	2,872,809
-	-	3,675,001
(19,691)	-	(23,412)
<u>(19,691)</u>	<u>792,080</u>	<u>6,524,398</u>
<u>\$ -</u>	<u>\$ 792,080</u>	<u>\$ 6,560,014</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2019

	County Building Construction	OPWC	Justice Center Communications
Revenues			
Charges for Services	\$ 10,131	\$ -	\$ 113,677
Intergovernmental	414,349	921,977	-
Rent	26,731	-	-
Other	300,000	-	-
<i>Total Revenues</i>	<u>751,211</u>	<u>921,977</u>	<u>113,677</u>
Expenditures			
Capital Outlay	395,142	1,069,024	39,109
<i>Total Expenditures</i>	<u>395,142</u>	<u>1,069,024</u>	<u>39,109</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	356,069	(147,047)	74,568
Other Financing Sources			
Proceeds from OPWC Loan	-	127,431	-
Transfers In	420,000	-	-
Transfers Out	(349,000)	-	-
<i>Total Other Financing Sources</i>	<u>71,000</u>	<u>127,431</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	427,069	(19,616)	74,568
<i>Fund Balances Beginning of Year</i>	5,156,815	15,895	97,278
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 5,583,884</u>	<u>\$ (3,721)</u>	<u>\$ 171,846</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ -	\$ 123,808
1,062,141	311,221	2,709,688
-	-	26,731
-	-	300,000
<u>1,062,141</u>	<u>311,221</u>	<u>3,160,227</u>
<u>1,067,948</u>	<u>346,352</u>	<u>2,917,575</u>
<u>1,067,948</u>	<u>346,352</u>	<u>2,917,575</u>
(5,807)	(35,131)	242,652
-	-	127,431
-	631,000	1,051,000
-	-	(349,000)
<u>-</u>	<u>631,000</u>	<u>829,431</u>
(5,807)	595,869	1,072,083
(13,884)	196,211	5,452,315
<u>\$ (19,691)</u>	<u>\$ 792,080</u>	<u>\$ 6,524,398</u>

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

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 4,266,000	\$ 4,619,581	\$ 353,581
Permissive Sales Taxes	11,250,000	11,976,857	726,857
Charges for Services	3,317,200	3,484,940	167,740
Licenses and Permits	153,000	124,530	(28,470)
Fines and Forfeitures	265,800	265,698	(102)
Intergovernmental	3,646,000	4,112,734	466,734
Interest	1,075,000	1,319,324	244,324
Rent	125,000	104,721	(20,279)
Other	647,073	948,427	301,354
<i>Total Revenues</i>	<u>24,745,073</u>	<u>26,956,812</u>	<u>2,211,739</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	833,048	764,877	68,171
Other	412,237	293,520	118,717
Total Commissioners Office	<u>1,245,285</u>	<u>1,058,397</u>	<u>186,888</u>
Microfilm			
Personal Services	301,461	293,355	8,106
Materials and Supplies	15,425	12,276	3,149
Contractual Services	10,194	8,685	1,509
Other	400	-	400
Total Microfilm	<u>327,480</u>	<u>314,316</u>	<u>13,164</u>
Auditor's Office			
Personal Services	471,422	467,875	3,547
Materials and Supplies	3,889	3,773	116
Contractual Services	40,800	40,800	-
Other	25,420	25,280	140
Total Auditor's Office	<u>541,531</u>	<u>537,728</u>	<u>3,803</u>
Treasurer			
Personal Services	221,658	199,235	22,423
Materials and Supplies	26,500	26,500	-
Contractual Services	41,000	41,000	-
Other	18,753	7,542	11,211
Total Treasurer	<u>307,911</u>	<u>274,277</u>	<u>33,634</u>
Prosecutor			
Personal Services	1,097,301	1,089,637	7,664
Contractual Services	40,800	40,800	-
Other	72,719	72,719	-
Total Prosecutor	<u>1,210,820</u>	<u>1,203,156</u>	<u>7,664</u>
Data Processing			
Personal Services	95,971	95,564	407
Materials and Supplies	2,789	2,789	-
Contractual Services	97,685	97,584	101
Other	11,358	11,319	39
Total Data Processing	<u>207,803</u>	<u>207,256</u>	<u>547</u>
Planning Commission			
Personal Services	247,203	208,745	38,458
Contractual Services	107,225	107,225	-
Other	131,290	129,043	2,247
Total Planning Commission	<u>485,718</u>	<u>445,013</u>	<u>40,705</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	445,397	382,303	63,094
Materials and Supplies	13,535	12,000	1,535
Contractual Services	108,790	92,840	15,950
Capital Outlay	7,062	1,000	6,062
Other	17,153	17,151	2
Total Board of Elections	<u>591,937</u>	<u>505,294</u>	<u>86,643</u>
Recorder			
Personal Services	237,307	228,071	9,236
Total Recorder	<u>237,307</u>	<u>228,071</u>	<u>9,236</u>
Maintenance and Operations			
Personal Services	295,034	276,853	18,181
Materials and Supplies	111,547	88,038	23,509
Contractual Services	1,330,473	1,239,229	91,244
Other	269,507	238,575	30,932
Total Maintenance and Operations	<u>2,006,561</u>	<u>1,842,695</u>	<u>163,866</u>
Board of Revision			
Other	6,000	5,005	995
Total Board of Revision	<u>6,000</u>	<u>5,005</u>	<u>995</u>
Building and Grounds			
Capital Outlay	695,806	661,063	34,743
Total Building and Grounds	<u>695,806</u>	<u>661,063</u>	<u>34,743</u>
Real Estate Property Taxes			
Other	5,008	5,000	8
Total Real Estate Property Taxes	<u>5,008</u>	<u>5,000</u>	<u>8</u>
Insurance and Pensions			
Personal Services	802	-	802
Contractual Services	731,375	699,873	31,502
Other	8,190	6,457	1,733
Total Insurance and Pensions	<u>740,367</u>	<u>706,330</u>	<u>34,037</u>
Professional Services			
Contractual Services	87,720	84,001	3,719
Total Professional Services	<u>87,720</u>	<u>84,001</u>	<u>3,719</u>
Miscellaneous			
Contractual Services	211,689	202,367	9,322
Other	41,152	39,844	1,308
Total Miscellaneous	<u>252,841</u>	<u>242,211</u>	<u>10,630</u>
Total General Government- Legislative and Executive	<u>8,950,095</u>	<u>8,319,813</u>	<u>630,282</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	616,383	599,668	16,715
Materials and Supplies	1,500	1,500	-
Contractual Services	174,000	154,344	19,656
Other	11,098	11,088	10
Total Common Pleas Court	<u>802,981</u>	<u>766,600</u>	<u>36,381</u>
Juvenile Court			
Personal Services	650,613	614,079	36,534
Materials and Supplies	3,344	3,344	-
Contractual Services	296,403	279,195	17,208
Other	44,351	44,351	-
Total Juvenile Court	<u>994,711</u>	<u>940,969</u>	<u>53,742</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	304,689	295,408	9,281
Materials and Supplies	4,672	4,672	-
Contractual Services	8,632	1,395	7,237
Other	7,802	7,802	-
Total Probate Court	<u>325,795</u>	<u>309,277</u>	<u>16,518</u>
Clerk of Courts			
Personal Services	1,062,299	932,169	130,130
Materials and Supplies	12,547	7,010	5,537
Contractual Services	967	500	467
Other	3,462	1,900	1,562
Total Clerk of Courts	<u>1,079,275</u>	<u>941,579</u>	<u>137,696</u>
Municipal Court			
Personal Services	1,009,277	983,610	25,667
Materials and Supplies	1,276	1,276	-
Contractual Services	86,000	79,196	6,804
Other	68,233	65,951	2,282
Total Municipal Court	<u>1,164,786</u>	<u>1,130,033</u>	<u>34,753</u>
Public Defender			
Personal Services	670,702	642,214	28,488
Materials and Supplies	600	300	300
Contractual Services	2,500	500	2,000
Other	14,392	11,630	2,762
Total Public Defender	<u>688,194</u>	<u>654,644</u>	<u>33,550</u>
District Court of Appeals			
Contractual Services	50,000	50,000	-
Total District Court of Appeals	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Jury Commission			
Personal Services	12,309	11,960	349
Materials and Supplies	1,500	1,300	200
Total Jury Commission	<u>13,809</u>	<u>13,260</u>	<u>549</u>
Adult Probation			
Personal Services	274,194	250,601	23,593
Other	100	51	49
Total Adult Probation	<u>274,294</u>	<u>250,652</u>	<u>23,642</u>
Juvenile Probation			
Personal Services	510,415	501,360	9,055
Other	18,803	18,803	-
Total Juvenile Probation	<u>529,218</u>	<u>520,163</u>	<u>9,055</u>
Total General Government-Judicial	<u>5,923,063</u>	<u>5,577,177</u>	<u>345,886</u>
Total General Government	<u>14,873,158</u>	<u>13,896,990</u>	<u>976,168</u>
Public Safety:			
Justice Center			
Personal Services	932,543	932,184	359
Materials and Supplies	7,363	7,001	362
Contractual Services	320,504	314,508	5,996
Other	9,334	5,740	3,594
Total Justice Center	<u>1,269,744</u>	<u>1,259,433</u>	<u>10,311</u>
Coroner			
Personal Services	166,515	165,541	974
Materials and Supplies	1,091	1,091	-
Contractual Services	44,788	44,787	1
Other	9,028	9,028	-
Total Coroner	<u>221,422</u>	<u>220,447</u>	<u>975</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	88,007	85,706	2,301
Contractual Services	71,774	71,742	32
Total Home Arrest	<u>159,781</u>	<u>157,448</u>	<u>2,333</u>
Sheriff			
Personal Services	5,101,910	5,059,472	42,438
Materials and Supplies	113,616	111,299	2,317
Contractual Services	1,024,463	966,548	57,915
Capital Outlay	67,500	67,496	4
Other	246,856	243,341	3,515
Total Sheriff	<u>6,554,345</u>	<u>6,448,156</u>	<u>106,189</u>
Building Regulations Department			
Personal Services	316,692	313,816	2,876
Materials and Supplies	1,436	1,400	36
Contractual Services	48,905	45,000	3,905
Other	27,090	24,308	2,782
Total Building Regulations Department	<u>394,123</u>	<u>384,524</u>	<u>9,599</u>
Disaster Services			
Personal Services	156,413	150,471	5,942
Contractual Services	18,085	17,835	250
Other	13,323	11,164	2,159
Total Disaster Services	<u>187,821</u>	<u>179,470</u>	<u>8,351</u>
Detention Home			
Contractual Services	774,756	579,846	194,910
Total Detention Home	<u>774,756</u>	<u>579,846</u>	<u>194,910</u>
Total Public Safety	<u>9,561,992</u>	<u>9,229,324</u>	<u>332,668</u>
Public Works:			
Engineer			
Personal Services	111,885	111,302	583
Materials and Supplies	693	500	193
Other	5,306	2,400	2,906
Total Engineer	<u>117,884</u>	<u>114,202</u>	<u>3,682</u>
Total Public Works	<u>117,884</u>	<u>114,202</u>	<u>3,682</u>
Health:			
Commissioners			
Contractual Services	117,236	107,216	10,020
Total Commissioners	<u>117,236</u>	<u>107,216</u>	<u>10,020</u>
TB Hospital			
Contractual Services	1,800	800	1,000
Total TB Hospital	<u>1,800</u>	<u>800</u>	<u>1,000</u>
Vital Statistics			
Contractual Services	3,200	-	3,200
Total Vital Statistics	<u>3,200</u>	<u>-</u>	<u>3,200</u>
Other Health			
Contractual Services	247,113	247,113	-
Total Other Health	<u>247,113</u>	<u>247,113</u>	<u>-</u>
Total Health	<u>369,349</u>	<u>355,129</u>	<u>14,220</u>
Human Services:			
Soldiers Relief			
Materials and Supplies	5,922	5,500	422
Contractual Services	8,176	4,762	3,414
Capital Outlay	10,000	2,389	7,611
Other	437,636	241,033	196,603
Total Soldiers Relief	<u>461,734</u>	<u>253,684</u>	<u>208,050</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	456,669	398,151	58,518
Other	95,019	59,651	35,368
Total Veterans Services	<u>551,688</u>	<u>457,802</u>	<u>93,886</u>
Other Charity			
Other	200	-	200
Total Other Charity	<u>200</u>	<u>-</u>	<u>200</u>
Total Human Services	<u>1,013,622</u>	<u>711,486</u>	<u>302,136</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	586,294	586,294	-
Other	8,657	5,500	3,157
Total Economic Development and Assistance	<u>594,951</u>	<u>591,794</u>	<u>3,157</u>
<i>Total Expenditures</i>	<u>26,530,956</u>	<u>24,898,925</u>	<u>1,632,031</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,785,883)</u>	<u>2,057,887</u>	<u>3,843,770</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	16,500	1,222	(15,278)
Transfers Out	(2,863,528)	(2,778,688)	84,840
Total Other Financing Sources (Uses)	<u>(2,847,028)</u>	<u>(2,777,466)</u>	<u>69,562</u>
<i>Net Change in Fund Balance</i>	(4,632,911)	(719,579)	3,913,332
<i>Fund Balance (Deficit) Beginning of Year</i>	6,187,250	6,187,250	-
Prior Year Encumbrances Appropriated	<u>995,663</u>	<u>995,663</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,550,002</u>	<u>\$ 6,463,334</u>	<u>\$ 3,913,332</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, 2019*

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

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Unclaimed Monies
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 10,000	\$ 141,772	\$ 131,772
<i>Total Revenues</i>	10,000	141,772	131,772
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Unclaimed Monies			
Other	187,438	73,401	114,037
<i>Total Expenditures</i>	187,438	73,401	114,037
<i>Net Change in Fund Balance</i>	(177,438)	68,371	245,809
<i>Fund Balance (Deficit) Beginning of Year</i>	177,439	177,439	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 1	\$ 245,810	\$ 245,809

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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,281,770	\$ 56,770
Charges for Services	30,000	19,127	(10,873)
Fines and Forfeitures	59,500	46,964	(12,536)
Intergovernmental	5,850,000	6,401,362	551,362
Interest	-	1,774	1,774
Contributions and Donations	15,500	90,418	74,918
Other	55,000	114,178	59,178
<i>Total Revenues</i>	<u>7,235,000</u>	<u>7,955,593</u>	<u>720,593</u>
Expenditures			
Current:			
Public Works			
Personal Services	3,162,398	3,077,912	84,486
Materials and Supplies	2,520,462	2,418,454	102,008
Contractual Services	892,090	767,620	124,470
Capital Outlay	1,361,121	1,313,904	47,217
Other	731,400	714,002	17,398
<i>Total Expenditures</i>	<u>8,667,471</u>	<u>8,291,892</u>	<u>375,579</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,432,471)	(336,299)	1,096,172
Other Financing Sources (Uses)			
Transfers In	300,000	300,000	-
Transfers Out	(294,585)	(294,585)	-
<i>Total Other Financing Sources (Uses)</i>	<u>5,415</u>	<u>5,415</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(1,427,056)	(330,884)	1,096,172
<i>Fund Balance (Deficit) Beginning of Year</i>	705,041	705,041	-
Prior Year Encumbrances Appropriated	722,015	722,015	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,096,172</u>	<u>\$ 1,096,172</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of DD
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 8,432,500	\$ 9,498,262	\$ 1,065,762
Intergovernmental	2,450,056	3,018,717	568,661
Interest	-	2,173	2,173
Other	726,638	462,103	(264,535)
<i>Total Revenues</i>	<u>11,609,194</u>	<u>12,981,255</u>	<u>1,372,061</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,801,550	3,764,464	37,086
Materials and Supplies	172,035	137,319	34,716
Contractual Services	4,207,937	3,057,759	1,150,178
Capital Outlay	129,790	59,850	69,940
Other	4,762,686	4,449,084	313,602
<i>Total Expenditures</i>	<u>13,073,998</u>	<u>11,468,476</u>	<u>1,605,522</u>
<i>Net Change in Fund Balance</i>	(1,464,804)	1,512,779	2,977,583
<i>Fund Balance (Deficit) Beginning of Year</i>	3,664,248	3,664,248	-
Prior Year Encumbrances Appropriated	590,558	590,558	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,790,002</u>	<u>\$ 5,767,585</u>	<u>\$ 2,977,583</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 5,896,032	\$ 6,304,038	\$ 408,006
Other	158,348	132,927	(25,421)
<i>Total Revenues</i>	<u>6,054,380</u>	<u>6,436,965</u>	<u>382,585</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,259,892	3,047,658	212,234
Materials and Supplies	90,542	85,010	5,532
Contractual Services	4,270,819	3,535,049	735,770
Capital Outlay	86,645	43,916	42,729
Other	146,707	142,599	4,108
<i>Total Expenditures</i>	<u>7,854,605</u>	<u>6,854,232</u>	<u>1,000,373</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,800,225)	(417,267)	1,382,958
Other Financing Sources (Uses)			
Transfers In	300,000	217,553	(82,447)
<i>Net Change in Fund Balance</i>	(1,500,225)	(199,714)	1,300,511
<i>Fund Balance (Deficit) Beginning of Year</i>	802,024	802,024	-
Prior Year Encumbrances Appropriated	698,201	698,201	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,300,511</u>	<u>\$ 1,300,511</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 1,350,000	\$ 1,480,657	\$ 130,657
Charges for Services	3,396,577	3,480,641	84,064
Intergovernmental	164,500	179,337	14,837
Other	1,285	3,481	2,196
<i>Total Revenues</i>	<u>4,912,362</u>	<u>5,144,116</u>	<u>231,754</u>
Expenditures			
Current:			
Human Services			
Personal Services	4,538,018	4,194,240	343,778
Materials and Supplies	696,681	686,523	10,158
Contractual Services	1,129,366	1,138,611	(9,245)
Capital Outlay	176,731	169,456	7,275
Other	73,885	20,898	52,987
<i>Total Expenditures</i>	<u>6,614,681</u>	<u>6,209,728</u>	<u>404,953</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,702,319)	(1,065,612)	636,707
Other Financing Sources (Uses)			
Transfers Out	(60,863)	-	60,863
<i>Net Change in Fund Balance</i>	(1,763,182)	(1,065,612)	697,570
<i>Fund Balance (Deficit) Beginning of Year</i>	5,726,490	5,726,490	-
Prior Year Encumbrances Appropriated	395,264	395,264	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,358,572</u>	<u>\$ 5,056,142</u>	<u>\$ 697,570</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,304,900	\$ 3,636,329	\$ 331,429
Charges for Services	1,305,000	1,156,908	(148,092)
Intergovernmental	3,701,050	4,587,950	886,900
Interest	-	5,209	5,209
Contributions and Donations	21,422	23,953	2,531
Other	195,100	301,366	106,266
<i>Total Revenues</i>	<u>8,527,472</u>	<u>9,711,715</u>	<u>1,184,243</u>
Expenditures			
Current:			
Human Services			
Personal Services	4,228,072	4,181,479	46,593
Materials and Supplies	41,436	36,423	5,013
Contractual Services	7,253,533	5,453,704	1,799,829
Capital Outlay	70,079	64,000	6,079
Other	331,410	175,678	155,732
<i>Total Expenditures</i>	<u>11,924,530</u>	<u>9,911,284</u>	<u>2,013,246</u>
<i>Net Change in Fund Balance</i>	(3,397,058)	(199,569)	3,197,489
<i>Fund Balance (Deficit) Beginning of Year</i>	4,106,400	4,106,400	-
Prior Year Encumbrances Appropriated	<u>1,862,212</u>	<u>1,862,212</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,571,554</u>	<u>\$ 5,769,043</u>	<u>\$ 3,197,489</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 172,204	\$ 22,204
Other	10,000	12,771	2,771
<i>Total Revenues</i>	<u>160,000</u>	<u>184,975</u>	<u>24,975</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	156,320	136,034	20,286
Materials and Supplies	20,000	10,126	9,874
Contractual Services	23,000	22,959	41
Other	104,596	61,133	43,463
<i>Total Expenditures</i>	<u>303,916</u>	<u>230,252</u>	<u>73,664</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(143,916)	(45,277)	98,639
Other Financing Sources (Uses)			
Transfers Out	(24,309)	-	24,309
<i>Net Change in Fund Balance</i>	(168,225)	(45,277)	122,948
<i>Fund Balance (Deficit) Beginning of Year</i>	118,277	118,277	-
Prior Year Encumbrances Appropriated	49,952	49,952	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4</u>	<u>\$ 122,952</u>	<u>\$ 122,948</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,320,000	\$ 1,413,203	\$ 93,203
Licenses and Permits	-	105	105
Other	7,000	9,463	2,463
<i>Total Revenues</i>	<u>1,327,000</u>	<u>1,422,771</u>	<u>95,771</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	945,383	900,428	44,955
Materials and Supplies	13,508	8,707	4,801
Contractual Services	1,351,431	1,298,978	52,453
Other	54,234	50,218	4,016
<i>Total Expenditures</i>	<u>2,364,556</u>	<u>2,258,331</u>	<u>106,225</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,037,556)	(835,560)	201,996
Other Financing Sources (Uses)			
Transfers Out	(714,519)	-	714,519
<i>Net Change in Fund Balance</i>	(1,752,075)	(835,560)	916,515
<i>Fund Balance (Deficit) Beginning of Year</i>	873,202	873,202	-
Prior Year Encumbrances Appropriated	878,873	878,873	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 916,515</u>	<u>\$ 916,515</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 10,000	\$ 20,674	\$ 10,674
<i>Total Revenues</i>	<u>10,000</u>	<u>20,674</u>	<u>10,674</u>
Expenditures			
Current:			
General Government:			
Judicial			
Other	99,850	23,882	75,968
<i>Total Expenditures</i>	<u>99,850</u>	<u>23,882</u>	<u>75,968</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(89,850)</u>	<u>(3,208)</u>	<u>86,642</u>
Other Financing Sources (Uses)			
Transfers Out	-	(4,435)	(4,435)
<i>Net Change in Fund Balance</i>	(89,850)	(7,643)	82,207
<i>Fund Balance (Deficit) Beginning of Year</i>	84,891	84,891	-
Prior Year Encumbrances Appropriated	4,959	4,959	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 82,207</u>	<u>\$ 82,207</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 289,500	\$ 297,112	\$ 7,612
Fines and Forfeitures	5,000	7,356	2,356
Intergovernmental	2,500	2,000	(500)
Rent	7,700	8,400	700
Contributions and Donations	43,000	61,951	18,951
Other	31,500	35,488	3,988
<i>Total Revenues</i>	<u>379,200</u>	<u>412,307</u>	<u>33,107</u>
Expenditures			
Current:			
Health			
Healthcare			
Personal Services	307,762	300,036	7,726
Materials and Supplies	38,913	36,895	2,018
Contractual Services	38,435	32,378	6,057
Capital Outlay	26,500	24,761	1,739
Other	46,355	45,481	874
Total Healthcare	<u>457,965</u>	<u>439,551</u>	<u>18,414</u>
Sheriff			
Other	105,432	35,716	69,716
Total Sheriff	<u>105,432</u>	<u>35,716</u>	<u>69,716</u>
<i>Total Expenditures</i>	<u>563,397</u>	<u>475,267</u>	<u>88,130</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(184,197)	(62,960)	121,237
Other Financing Sources (Uses)			
Transfers In	-	75,000	75,000
<i>Net Change in Fund Balance</i>	(184,197)	12,040	196,237
<i>Fund Balance (Deficit) Beginning of Year</i>	121,523	121,523	-
Prior Year Encumbrances Appropriated	62,674	62,674	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 196,237</u>	<u>\$ 196,237</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 925	\$ 675	\$ (250)
Intergovernmental	32,282	13,396	(18,886)
Other	27,482	27,732	250
<i>Total Revenues</i>	<u>60,689</u>	<u>41,803</u>	<u>(18,886)</u>
Expenditures			
Current:			
Public Safety			
Other	32,280	17,176	15,104
Total Public Safety	<u>32,280</u>	<u>17,176</u>	<u>15,104</u>
Health			
Personal Services	18,760	16,964	1,796
Contractual Services	20,720	16,899	3,821
Total Health	<u>39,480</u>	<u>33,863</u>	<u>5,617</u>
<i>Total Expenditures</i>	<u>71,760</u>	<u>51,039</u>	<u>20,721</u>
<i>Net Change in Fund Balance</i>	(11,071)	(9,236)	1,835
<i>Fund Balance (Deficit) Beginning of Year</i>	10,630	10,630	-
Prior Year Encumbrances Appropriated	441	441	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,835</u>	<u>\$ 1,835</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Enforcement Agency
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 310,000	\$ 314,762	\$ 4,762
Intergovernmental	877,147	1,007,258	130,111
Other	50,000	61,422	11,422
<i>Total Revenues</i>	<u>1,237,147</u>	<u>1,383,442</u>	<u>146,295</u>
Expenditures			
Current:			
Human Services			
Personal Services	1,437,315	1,214,199	223,116
Materials and Supplies	25,510	22,179	3,331
Contractual Services	199,324	138,472	60,852
Capital Outlay	15,000	4,700	10,300
Other	68,220	48,867	19,353
<i>Total Expenditures</i>	<u>1,745,369</u>	<u>1,428,417</u>	<u>316,952</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(508,222)	(44,975)	463,247
Other Financing Sources (Uses)			
Transfers Out	(598,811)	-	598,811
<i>Net Change in Fund Balance</i>	(1,107,033)	(44,975)	1,062,058
<i>Fund Balance (Deficit) Beginning of Year</i>	1,092,979	1,092,979	-
Prior Year Encumbrances Appropriated	14,054	14,054	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,062,058</u>	<u>\$ 1,062,058</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 202,999	\$ 221,238	\$ 18,239
Interest	300	4,379	4,079
Other	40,640	40,115	(525)
<i>Total Revenues</i>	<u>243,939</u>	<u>265,732</u>	<u>21,793</u>
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	350,438	181,030	169,408
Other	38,118	24,248	13,870
<i>Total Expenditures</i>	<u>388,556</u>	<u>205,278</u>	<u>183,278</u>
<i>Net Change in Fund Balance</i>	(144,617)	60,454	205,071
<i>Fund Balance (Deficit) Beginning of Year</i>	(32,296)	(32,296)	-
Prior Year Encumbrances Appropriated	176,913	176,913	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 205,071</u>	<u>\$ 205,071</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ -	\$ 1,810	\$ 1,810
<i>Total Revenues</i>	<u>-</u>	<u>1,810</u>	<u>1,810</u>
Expenditures			
Capital Outlay			
Contractual Services	45,224	-	45,224
<i>Total Expenditures</i>	<u>45,224</u>	<u>-</u>	<u>45,224</u>
<i>Net Change in Fund Balance</i>	(45,224)	1,810	47,034
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>45,224</u>	<u>45,224</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 47,034</u>	<u>\$ 47,034</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 3,000	\$ 6,119	\$ 3,119
Intergovernmental	75,815	18,241	(57,574)
<i>Total Revenues</i>	<u>78,815</u>	<u>24,360</u>	<u>(54,455)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	71,771	4,332	67,439
Materials and Supplies	2,373	145	2,228
Other	16,133	1,000	15,133
<i>Total Expenditures</i>	<u>90,277</u>	<u>5,477</u>	<u>84,800</u>
<i>Net Change in Fund Balance</i>	(11,462)	18,883	30,345
<i>Fund Balance (Deficit) Beginning of Year</i>	11,067	11,067	-
Prior Year Encumbrances Appropriated	395	395	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,345</u>	<u>\$ 30,345</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 500	\$ 1,061	\$ 561
<i>Total Revenues</i>	<u>500</u>	<u>1,061</u>	<u>561</u>
Expenditures			
Current:			
Public Safety			
Other	5,910	4,193	1,717
<i>Total Expenditures</i>	<u>5,910</u>	<u>4,193</u>	<u>1,717</u>
<i>Net Change in Fund Balance</i>	(5,410)	(3,132)	2,278
<i>Fund Balance (Deficit) Beginning of Year</i>	4,051	4,051	-
Prior Year Encumbrances Appropriated	1,359	1,359	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 2,278</u>	<u>\$ 2,278</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, 2019*

	Final Budget	Actual	Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 100	\$ 100
Fines and Forfeitures	21,000	33,938	12,938
<i>Total Revenues</i>	<u>21,000</u>	<u>34,038</u>	<u>13,038</u>
Expenditures			
Current:			
Public Safety			
Other	39,155	-	39,155
<i>Total Expenditures</i>	<u>39,155</u>	<u>-</u>	<u>39,155</u>
<i>Net Change in Fund Balance</i>	(18,155)	34,038	52,193
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>18,155</u>	<u>18,155</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 52,193</u>	<u>\$ 52,193</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 26,919	\$ 26,919	\$ -
Fines and Forfeitures	480	480	-
<i>Total Revenues</i>	<u>27,399</u>	<u>27,399</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	20,457	-	20,457
Other	140,436	18,234	122,202
<i>Total Expenditures</i>	<u>160,893</u>	<u>18,234</u>	<u>142,659</u>
<i>Net Change in Fund Balance</i>	(133,494)	9,165	142,659
<i>Fund Balance (Deficit) Beginning of Year</i>	128,290	128,290	-
Prior Year Encumbrances Appropriated	5,204	5,204	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 142,659</u>	<u>\$ 142,659</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 570,060	\$ 409,444	\$ (160,616)
<i>Total Revenues</i>	<u>570,060</u>	<u>409,444</u>	<u>(160,616)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	27,155	11,000	16,155
Contractual Services	1,138,667	520,663	618,004
Capital Outlay	38,107	6,000	32,107
Other	14,109	5,050	9,059
<i>Total Expenditures</i>	<u>1,218,038</u>	<u>542,713</u>	<u>675,325</u>
<i>Net Change in Fund Balance</i>	(647,978)	(133,269)	514,709
<i>Fund Balance (Deficit) Beginning of Year</i>	531,686	531,686	-
Prior Year Encumbrances Appropriated	116,292	116,292	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 514,709</u>	<u>\$ 514,709</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,002	\$ 2
<i>Total Revenues</i>	<u>95,000</u>	<u>95,002</u>	<u>2</u>
Expenditures			
Current:			
Public Works			
Personal Services	90,386	5,979	84,407
Materials and Supplies	768	500	268
Contractual Services	1,896	1,698	198
Other	50,805	21,447	29,358
<i>Total Expenditures</i>	<u>143,855</u>	<u>29,624</u>	<u>114,231</u>
<i>Net Change in Fund Balance</i>	(48,855)	65,378	114,233
<i>Fund Balance (Deficit) Beginning of Year</i>	44,775	44,775	-
Prior Year Encumbrances Appropriated	4,080	4,080	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 114,233</u>	<u>\$ 114,233</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 27,000	\$ 30,687	\$ 3,687
<i>Total Revenues</i>	<u>27,000</u>	<u>30,687</u>	<u>3,687</u>
Expenditures			
Current:			
Public Safety			
Other	56,782	29,382	27,400
<i>Total Expenditures</i>	<u>56,782</u>	<u>29,382</u>	<u>27,400</u>
<i>Net Change in Fund Balance</i>	(29,782)	1,305	31,087
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>29,782</u>	<u>29,782</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 31,087</u>	<u>\$ 31,087</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 378,514	\$ 252,552	\$ (125,962)
<i>Total Revenues</i>	<u>378,514</u>	<u>252,552</u>	<u>(125,962)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	379,744	250,301	129,443
Materials and Supplies	1,351	1,351	-
Contractual Services	9,090	9,090	-
Capital Outlay	7,279	7,279	-
Other	53,887	18,947	34,940
<i>Total Expenditures</i>	<u>451,351</u>	<u>286,968</u>	<u>164,383</u>
<i>Net Change in Fund Balance</i>	(72,837)	(34,416)	38,421
<i>Fund Balance (Deficit) Beginning of Year</i>	72,128	72,128	-
Prior Year Encumbrances Appropriated	710	710	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 38,422</u>	<u>\$ 38,421</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 243,635	\$ 243,637	\$ 2
<i>Total Revenues</i>	<u>243,635</u>	<u>243,637</u>	<u>2</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	83,922	82,725	1,197
Contractual Services	66,258	66,258	-
Other	130,209	127,278	2,931
<i>Total Expenditures</i>	<u>280,389</u>	<u>276,261</u>	<u>4,128</u>
<i>Net Change in Fund Balance</i>	(36,754)	(32,624)	4,130
<i>Fund Balance (Deficit) Beginning of Year</i>	83,090	83,090	-
Prior Year Encumbrances Appropriated	28,727	28,727	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 75,063</u>	<u>\$ 79,193</u>	<u>\$ 4,130</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 237,104	\$ 125,098	\$ (112,006)
<i>Total Revenues</i>	<u>237,104</u>	<u>125,098</u>	<u>(112,006)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	289,055	151,919	137,136
Other	5,276	1,017	4,259
<i>Total Expenditures</i>	<u>294,331</u>	<u>152,936</u>	<u>141,395</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(57,227)</u>	<u>(27,838)</u>	<u>29,389</u>
Other Financing Sources (Uses)			
Advances Out	(14,700)	-	14,700
Transfers In	39,226	39,226	-
<i>Total Other Financing Sources (Uses)</i>	<u>24,526</u>	<u>39,226</u>	<u>14,700</u>
<i>Net Change in Fund Balance</i>	(32,701)	11,388	44,089
<i>Fund Balance (Deficit) Beginning of Year</i>	32,590	32,590	-
Prior Year Encumbrances Appropriated	111	111	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 44,089</u>	<u>\$ 44,089</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 169,121	\$ 112,747	\$ (56,374)
<i>Total Revenues</i>	<u>169,121</u>	<u>112,747</u>	<u>(56,374)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	171,300	102,164	69,136
Other	8,587	8,587	-
<i>Total Expenditures</i>	<u>179,887</u>	<u>110,751</u>	<u>69,136</u>
<i>Net Change in Fund Balance</i>	(10,766)	1,996	12,762
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>10,768</u>	<u>10,768</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 12,764</u>	<u>\$ 12,762</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 59,050	\$ 26,817	\$ (32,233)
<i>Total Revenues</i>	<u>59,050</u>	<u>26,817</u>	<u>(32,233)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	58,446	57,710	736
Other	18,041	5,684	12,357
<i>Total Expenditures</i>	<u>76,487</u>	<u>63,394</u>	<u>13,093</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(17,437)	(36,577)	(19,140)
Other Financing Sources (Uses)			
Transfers In	6,673	6,673	-
<i>Net Change in Fund Balance</i>	(10,764)	(29,904)	(19,140)
<i>Fund Balance (Deficit) Beginning of Year</i>	(16,928)	(16,928)	-
Prior Year Encumbrances Appropriated	27,692	27,692	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (19,140)</u>	<u>\$ (19,140)</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 144,605	\$ 155,395	\$ 10,790
<i>Total Revenues</i>	<u>144,605</u>	<u>155,395</u>	<u>10,790</u>
Expenditures			
Current:			
Public Safety			
Personal Services	122,528	122,489	39
Contractual Services	35,521	5,258	30,263
<i>Total Expenditures</i>	<u>158,049</u>	<u>127,747</u>	<u>30,302</u>
<i>Net Change in Fund Balance</i>	(13,444)	27,648	41,092
<i>Fund Balance (Deficit) Beginning of Year</i>	12,963	12,963	-
Prior Year Encumbrances Appropriated	481	481	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 41,092</u>	<u>\$ 41,092</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 190,000	\$ 210,883	\$ 20,883
<i>Total Revenues</i>	<u>190,000</u>	<u>210,883</u>	<u>20,883</u>
Expenditures			
Current:			
Public Safety			
Personal Services	156,300	100,150	56,150
Other	162,818	56,418	106,400
<i>Total Expenditures</i>	<u>319,118</u>	<u>156,568</u>	<u>162,550</u>
<i>Net Change in Fund Balance</i>	(129,118)	54,315	183,433
<i>Fund Balance (Deficit) Beginning of Year</i>	122,490	122,490	-
Prior Year Encumbrances Appropriated	<u>6,630</u>	<u>6,630</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 183,435</u>	<u>\$ 183,433</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Voter Registration
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 50,000	\$ 50,345	\$ 345
<i>Total Revenues</i>	<u>50,000</u>	<u>50,345</u>	<u>345</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Other	50,000	7,473	42,527
<i>Total Expenditures</i>	<u>50,000</u>	<u>7,473</u>	<u>42,527</u>
<i>Net Change in Fund Balance</i>	-	42,872	42,872
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 42,872</u>	<u>\$ 42,872</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 9,644	\$ 9,644	\$ -
<i>Total Revenues</i>	<u>9,644</u>	<u>9,644</u>	<u>-</u>
Expenditures			
Current:			
Health			
Other	10,449	10,029	420
<i>Total Expenditures</i>	<u>10,449</u>	<u>10,029</u>	<u>420</u>
<i>Net Change in Fund Balance</i>	(805)	(385)	420
<i>Fund Balance (Deficit) Beginning of Year (Restated, See Note 3)</i>	<u>805</u>	<u>805</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 420</u>	<u>\$ 420</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 25,000	\$ 27,938	\$ 2,938
Intergovernmental	32,300	2,300	(30,000)
<i>Total Revenues</i>	<u>57,300</u>	<u>30,238</u>	<u>(27,062)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Capital Outlay	114,623	16,304	98,319
<i>Total Expenditures</i>	<u>114,623</u>	<u>16,304</u>	<u>98,319</u>
<i>Net Change in Fund Balance</i>	(57,323)	13,934	71,257
<i>Fund Balance (Deficit) Beginning of Year</i>	46,884	46,884	-
Prior Year Encumbrances Appropriated	10,439	10,439	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 71,257</u>	<u>\$ 71,257</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Probation Services
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 4,000	\$ 5,976	\$ 1,976
<i>Total Revenues</i>	<u>4,000</u>	<u>5,976</u>	<u>1,976</u>
Expenditures			
Current:			
Public Safety			
Other	34,496	5,857	28,639
<i>Total Expenditures</i>	<u>34,496</u>	<u>5,857</u>	<u>28,639</u>
<i>Net Change in Fund Balance</i>	(30,496)	119	30,615
<i>Fund Balance (Deficit) Beginning of Year</i>	27,512	27,512	-
Prior Year Encumbrances Appropriated	2,984	2,984	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,615</u>	<u>\$ 30,615</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Training
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Public Safety			
Contractual Services	\$ 24,820	\$ 1,000	\$ 23,820
<i>Total Expenditures</i>	24,820	1,000	23,820
<i>Net Change in Fund Balance</i>	(24,820)	(1,000)	23,820
<i>Fund Balance (Deficit) Beginning of Year</i>	24,820	24,820	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 23,820	\$ 23,820

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 181,422	\$ 181,422	\$ -
<i>Total Revenues</i>	<u>181,422</u>	<u>181,422</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	26,300	24,692	1,608
Materials and Supplies	117,652	86,327	31,325
Other	174,655	99,182	75,473
<i>Total Expenditures</i>	<u>318,607</u>	<u>210,201</u>	<u>108,406</u>
<i>Net Change in Fund Balance</i>	(137,185)	(28,779)	108,406
<i>Fund Balance (Deficit) Beginning of Year</i>	345,171	345,171	-
Prior Year Encumbrances Appropriated	30,634	30,634	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 238,620</u>	<u>\$ 347,026</u>	<u>\$ 108,406</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pre-Trial Diversion Program
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 8,000	\$ 14,700	\$ 6,700
Fines and Forfeitures	7,300	7,623	323
<i>Total Revenues</i>	<u>15,300</u>	<u>22,323</u>	<u>7,023</u>
Expenditures			
Current:			
Public Safety			
Personal Services	18,249	14,801	3,448
Other	43,239	2,896	40,343
<i>Total Expenditures</i>	<u>61,488</u>	<u>17,697</u>	<u>43,791</u>
<i>Net Change in Fund Balance</i>	(46,188)	4,626	50,814
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>46,188</u>	<u>46,188</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 50,814</u>	<u>\$ 50,814</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Deputy Registrar
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 297,455	\$ 309,536	\$ 12,081
Other	8,636	8,931	295
<i>Total Revenues</i>	<u>306,091</u>	<u>318,467</u>	<u>12,376</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	307,463	296,121	11,342
Materials and Supplies	2,831	2,000	831
Other	34,159	14,902	19,257
<i>Total Expenditures</i>	<u>344,453</u>	<u>313,023</u>	<u>31,430</u>
<i>Net Change in Fund Balance</i>	(38,362)	5,444	43,806
<i>Fund Balance (Deficit) Beginning of Year</i>	31,836	31,836	-
Prior Year Encumbrances Appropriated	6,528	6,528	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 43,808</u>	<u>\$ 43,806</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
E 911 System
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 244,326	\$ 252,047	\$ 7,721
<i>Total Revenues</i>	<u>244,326</u>	<u>252,047</u>	<u>7,721</u>
Expenditures			
Current:			
Public Safety			
Personal Services	14,650	11,393	3,257
Contractual Services	51,000	1,000	50,000
Capital Outlay	427,334	277,785	149,549
<i>Total Expenditures</i>	<u>492,984</u>	<u>290,178</u>	<u>202,806</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(248,658)	(38,131)	210,527
Other Financing Sources (Uses)			
Transfers Out	(126,790)	-	126,790
<i>Net Change in Fund Balance</i>	(375,448)	(38,131)	337,317
<i>Fund Balance (Deficit) Beginning of Year</i>	632,113	632,113	-
Prior Year Encumbrances Appropriated	203,334	203,334	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 459,999</u>	<u>\$ 797,316</u>	<u>\$ 337,317</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Investigative Enhancement
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 111,239	\$ 98,301	\$ (12,938)
<i>Total Revenues</i>	<u>111,239</u>	<u>98,301</u>	<u>(12,938)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Personal Services	90,558	72,830	17,728
<i>Total General Government</i>	<u>90,558</u>	<u>72,830</u>	<u>17,728</u>
Public Safety			
Sheriff			
Personal Services	48,296	-	48,296
Other	2,940	-	2,940
<i>Total Public Safety</i>	<u>51,236</u>	<u>-</u>	<u>51,236</u>
<i>Total Expenditures</i>	<u>141,794</u>	<u>72,830</u>	<u>68,964</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(30,555)	25,471	56,026
Other Financing Sources (Uses)			
Transfers In	14,300	14,300	-
<i>Net Change in Fund Balance</i>	(16,255)	39,771	56,026
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>16,255</u>	<u>16,255</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 56,026</u>	<u>\$ 56,026</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
USDA Rural Business Enterprise
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Capital Outlay			
Economic Development and Assistance			
Capital Outlay	\$ 3,041	\$ 3,041	\$ -
<i>Total Expenditures</i>	3,041	3,041	-
<i>Net Change in Fund Balance</i>	(3,041)	(3,041)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	3,041	3,041	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Foreclosure Management
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 14,009	\$ 14,009	\$ -
<i>Total Revenues</i>	<u>14,009</u>	<u>14,009</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	5,835	5,694	141
Other	41,719	11,337	30,382
<i>Total Expenditures</i>	<u>47,554</u>	<u>17,031</u>	<u>30,523</u>
<i>Net Change in Fund Balance</i>	(33,545)	(3,022)	30,523
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>33,545</u>	<u>33,545</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,523</u>	<u>\$ 30,523</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fees
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 18,018	\$ 18,018	\$ -
<i>Total Revenues</i>	<u>18,018</u>	<u>18,018</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	28,630	18,602	10,028
<i>Total Expenditures</i>	<u>28,630</u>	<u>18,602</u>	<u>10,028</u>
<i>Net Change in Fund Balance</i>	(10,612)	(584)	10,028
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>10,612</u>	<u>10,612</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,028</u>	<u>\$ 10,028</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Interlock and Alcohol Monitoring
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 22,000	\$ 23,129	\$ 1,129
<i>Total Revenues</i>	<u>22,000</u>	<u>23,129</u>	<u>1,129</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	71,513	71,249	264
<i>Total Expenditures</i>	<u>71,513</u>	<u>71,249</u>	<u>264</u>
<i>Net Change in Fund Balance</i>	(49,513)	(48,120)	1,393
<i>Fund Balance (Deficit) Beginning of Year</i>	41,596	41,596	-
Prior Year Encumbrances Appropriated	7,917	7,917	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,393</u>	<u>\$ 1,393</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dispute Resolution Fees
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,400	\$ 3,015	\$ 615
<i>Total Revenues</i>	<u>2,400</u>	<u>3,015</u>	<u>615</u>
Expenditures			
Current:			
General Government:			
Judicial			
Contractual Services	<u>7,175</u>	<u>2,000</u>	<u>5,175</u>
<i>Total Expenditures</i>	<u>7,175</u>	<u>2,000</u>	<u>5,175</u>
<i>Net Change in Fund Balance</i>	(4,775)	1,015	5,790
<i>Fund Balance (Deficit) Beginning of Year</i>	3,775	3,775	-
Prior Year Encumbrances Appropriated	<u>1,000</u>	<u>1,000</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,790</u>	<u>\$ 5,790</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Asset Preservation & Recovery
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 17,280	\$ 17,280	\$ -
<i>Total Revenues</i>	<u>17,280</u>	<u>17,280</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Contractual Services	52,816	5,000	47,816
<i>Total Expenditures</i>	<u>52,816</u>	<u>5,000</u>	<u>47,816</u>
<i>Net Change in Fund Balance</i>	(35,536)	12,280	47,816
<i>Fund Balance (Deficit) Beginning of Year</i>	30,836	30,836	-
Prior Year Encumbrances Appropriated	4,700	4,700	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 47,816</u>	<u>\$ 47,816</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Conduct of Business
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,456	\$ 1,021	\$ (4,435)
<i>Total Revenues</i>	<u>5,456</u>	<u>1,021</u>	<u>(4,435)</u>
Expenditures			
Current:			
Public Works			
Other	7,365	4,935	2,430
<i>Total Expenditures</i>	<u>7,365</u>	<u>4,935</u>	<u>2,430</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,909)	(3,914)	(2,005)
Other Financing Sources			
Advances Out	-	4,435	(4,435)
Total Other Financing Sources (Uses)	<u>-</u>	<u>4,435</u>	<u>(4,435)</u>
<i>Net Change in Fund Balance</i>	(1,909)	521	2,430
<i>Fund Balance (Deficit) Beginning of Year</i>	909	909	-
Prior Year Encumbrances Appropriated	1,000	1,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 2,430</u>	<u>\$ 2,430</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Targeted Community Alternative Programs
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 353,610	\$ 238,226	\$ (115,384)
<i>Total Revenues</i>	<u>353,610</u>	<u>238,226</u>	<u>(115,384)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	67,137	7,935	59,202
Contractual Services	350,279	217,925	132,354
Other	17,835	8,837	8,998
<i>Total Expenditures</i>	<u>435,251</u>	<u>234,697</u>	<u>200,554</u>
<i>Net Change in Fund Balance</i>	(81,641)	3,529	85,170
<i>Fund Balance (Deficit) Beginning of Year</i>	71,745	71,745	-
Prior Year Encumbrances Appropriated	9,896	9,896	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 85,170</u>	<u>\$ 85,170</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Attorney General Law Enforcement
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 109,600	\$ 21,642	\$ (87,958)
<i>Total Revenues</i>	<u>109,600</u>	<u>21,642</u>	<u>(87,958)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	42,055	-	42,055
Other	75,755	27,810	47,945
<i>Total Expenditures</i>	<u>117,810</u>	<u>27,810</u>	<u>90,000</u>
<i>Net Change in Fund Balance</i>	(8,210)	(6,168)	2,042
<i>Fund Balance (Deficit) Beginning of Year</i>	1,400	1,400	-
Prior Year Encumbrances Appropriated	6,810	6,810	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 2,042</u>	<u>\$ 2,042</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Justice Reinvestment & Incentive Grant
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 48,828	\$ 48,828	\$ -
<i>Total Revenues</i>	<u>48,828</u>	<u>48,828</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	48,889	48,889	-
Materials and Supplies	2,940	2,940	-
Contractual Services	91,496	91,496	-
Other	12,731	12,731	-
<i>Total Expenditures</i>	<u>156,056</u>	<u>156,056</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(107,228)	(107,228)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>107,228</u>	<u>107,228</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Family Drug Court
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 33,518	\$ 33,288	\$ (230)
<i>Total Revenues</i>	<u>33,518</u>	<u>33,288</u>	<u>(230)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Contractual Services	33,518	33,288	230
<i>Total Expenditures</i>	<u>33,518</u>	<u>33,288</u>	<u>230</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Municipal Court Special Project
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 32,948	\$ 32,948	\$ -
<i>Total Revenues</i>	<u>32,948</u>	<u>32,948</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	3,990	-	3,990
Contractual Services	28,958	-	28,958
<i>Total Expenditures</i>	<u>32,948</u>	<u>-</u>	<u>32,948</u>
<i>Net Change in Fund Balance</i>	-	32,948	32,948
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 32,948</u>	<u>\$ 32,948</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, 2019

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

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Equipment
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 64,588	\$ 67,938	\$ 3,350
<i>Total Revenues</i>	<u>64,588</u>	<u>67,938</u>	<u>3,350</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Contractual Services	118,070	59,750	58,320
Other	12,285	8,500	3,785
<i>Total Expenditures</i>	<u>130,355</u>	<u>68,250</u>	<u>62,105</u>
<i>Net Change in Fund Balance</i>	(65,767)	(312)	65,455
<i>Fund Balance (Deficit) Beginning of Year</i>	36,318	36,318	-
Prior Year Encumbrances Appropriated	<u>29,449</u>	<u>29,449</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 65,455</u>	<u>\$ 65,455</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 625,000	\$ 658,118	\$ 33,118
Other	-	217	217
<i>Total Revenues</i>	<u>625,000</u>	<u>658,335</u>	<u>33,335</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	416,000	367,567	48,433
Materials and Supplies	15,789	6,610	9,179
Contractual Services	18,769	11,616	7,153
Capital Outlay	15,492	2,000	13,492
Other	366,720	328,427	38,293
<i>Total Expenditures</i>	<u>832,770</u>	<u>716,220</u>	<u>116,550</u>
<i>Net Change in Fund Balance</i>	(207,770)	(57,885)	149,885
<i>Fund Balance (Deficit) Beginning of Year</i>	856,925	856,925	-
Prior Year Encumbrances Appropriated	<u>10,844</u>	<u>10,844</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 659,999</u>	<u>\$ 809,884</u>	<u>\$ 149,885</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Canine Donations
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 400	\$ 965	\$ 565
<i>Total Revenues</i>	<u>400</u>	<u>965</u>	<u>565</u>
Expenditures			
Current:			
Public Safety			
Other	10,762	3,500	7,262
<i>Total Expenditures</i>	<u>10,762</u>	<u>3,500</u>	<u>7,262</u>
<i>Net Change in Fund Balance</i>	(10,362)	(2,535)	7,827
<i>Fund Balance (Deficit) Beginning of Year</i>	8,656	8,656	-
Prior Year Encumbrances Appropriated	1,706	1,706	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 7,827</u>	<u>\$ 7,827</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 14,937	\$ 14,937
<i>Total Revenues</i>	<u>-</u>	<u>14,937</u>	<u>14,937</u>
Expenditures			
Current:			
Other:			
Personal Services	1,104,615	-	1,104,615
<i>Total Expenditures</i>	<u>1,104,615</u>	<u>-</u>	<u>1,104,615</u>
<i>Net Change in Fund Balance</i>	(1,104,615)	14,937	1,119,552
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,104,615</u>	<u>1,104,615</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,119,552</u>	<u>\$ 1,119,552</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Rotary
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 548,662	\$ 548,664	\$ 2
Intergovernmental	12,304	3,076	(9,228)
Other	120,000	120,000	-
<i>Total Revenues</i>	<u>680,966</u>	<u>671,740</u>	<u>(9,226)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	798,162	538,424	259,738
Capital Outlay	14,990	14,990	-
Other	151,361	51,333	100,028
<i>Total Expenditures</i>	<u>964,513</u>	<u>604,747</u>	<u>359,766</u>
<i>Net Change in Fund Balance</i>	(283,547)	66,993	350,540
<i>Fund Balance (Deficit) Beginning of Year</i>	259,505	259,505	-
Prior Year Encumbrances Appropriated	24,042	24,042	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 350,540</u>	<u>\$ 350,540</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 5,000	\$ 5,000	\$ -
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Expenditures			
Debt Service:			
Principal Retirement	3,777,077	3,777,077	-
Interest and Fiscal Charges	222,868	211,944	10,924
<i>Total Expenditures</i>	<u>3,999,945</u>	<u>3,989,021</u>	<u>10,924</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(3,994,945)	(3,984,021)	10,924
Other Financing Sources (Uses)			
Proceeds from Loans	2,500,000	2,500,000	-
Premium on Note Issued	-	5,950	5,950
Transfers In	1,469,971	1,464,021	(5,950)
<i>Total Other Financing Sources (Uses)</i>	<u>3,969,971</u>	<u>3,969,971</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(24,974)	(14,050)	10,924
<i>Fund Balance (Deficit) Beginning of Year</i>	1,393,960	1,393,960	-
Prior Year Encumbrances Appropriated	6,400	6,400	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,375,386</u>	<u>\$ 1,386,310</u>	<u>\$ 10,924</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 9,556	\$ 10,256	\$ 700
Intergovernmental	430,000	414,349	(15,651)
Rental Income	19,000	26,731	7,731
Other	-	300,000	300,000
<i>Total Revenues</i>	<u>458,556</u>	<u>751,336</u>	<u>292,780</u>
Expenditures			
Capital Outlay			
Capital Outlay	4,825,481	829,581	3,995,900
<i>Total Expenditures</i>	<u>4,825,481</u>	<u>829,581</u>	<u>3,995,900</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(4,366,925)	(78,245)	4,288,680
Other Financing Sources (Uses)			
Transfers In	420,000	420,000	-
Transfers Out	(349,000)	(349,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>71,000</u>	<u>71,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(4,295,925)	(7,245)	4,288,680
<i>Fund Balance (Deficit) Beginning of Year</i>	4,964,181	4,964,181	-
Prior Year Encumbrances Appropriated	227,299	227,299	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 895,555</u>	<u>\$ 5,184,235</u>	<u>\$ 4,288,680</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,048,612	\$ 921,977	\$ (126,635)
<i>Total Revenues</i>	<u>1,048,612</u>	<u>921,977</u>	<u>(126,635)</u>
Expenditures			
Capital Outlay			
Capital Outlay	1,437,040	1,274,638	162,402
<i>Total Expenditures</i>	<u>1,437,040</u>	<u>1,274,638</u>	<u>162,402</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(388,428)	(352,661)	35,767
Other Financing Sources (Uses)			
Proceeds from OPWC Loan	185,028	127,431	(57,597)
<i>Total Other Financing Sources (Uses)</i>	<u>185,028</u>	<u>127,431</u>	<u>(57,597)</u>
<i>Net Change in Fund Balance</i>	(203,400)	(225,230)	(21,830)
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	203,400	203,400	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (21,830)</u>	<u>\$ (21,830)</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 60,000	\$ 113,677	\$ 53,677
<i>Total Revenues</i>	<u>60,000</u>	<u>113,677</u>	<u>53,677</u>
Expenditures			
Capital Outlay			
Other	157,276	43,296	113,980
<i>Total Expenditures</i>	<u>157,276</u>	<u>43,296</u>	<u>113,980</u>
<i>Net Change in Fund Balance</i>	(97,276)	70,381	167,657
<i>Fund Balance (Deficit) Beginning of Year</i>	93,864	93,864	-
Prior Year Encumbrances Appropriated	3,412	3,412	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 167,657</u>	<u>\$ 167,657</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,371,079	\$ 1,123,314	\$ (247,765)
<i>Total Revenues</i>	<u>1,371,079</u>	<u>1,123,314</u>	<u>(247,765)</u>
Expenditures			
Capital Outlay			
Capital Outlay	1,371,078	1,238,124	132,954
<i>Total Expenditures</i>	<u>1,371,078</u>	<u>1,238,124</u>	<u>132,954</u>
<i>Net Change in Fund Balance</i>	1	(114,810)	(114,811)
<i>Fund Balance (Deficit) Beginning of Year</i>	(108,016)	(108,016)	-
Prior Year Encumbrances Appropriated	108,015	108,015	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (114,811)</u>	<u>\$ (114,811)</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 5,309,561	\$ 311,221	\$ (4,998,340)
<i>Total Revenues</i>	<u>5,309,561</u>	<u>311,221</u>	<u>(4,998,340)</u>
Expenditures			
Capital Outlay			
Capital Outlay	4,998,340	4,499,082	499,258
Other	1,138,432	1,045,579	92,853
<i>Total Expenditures</i>	<u>6,136,772</u>	<u>5,544,661</u>	<u>592,111</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(827,211)	(5,233,440)	(4,406,229)
Other Financing Sources			
Transfers In	631,000	631,000	-
<i>Total Other Financing Sources (Uses)</i>	<u>631,000</u>	<u>631,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(196,211)	(4,602,440)	(4,406,229)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>196,211</u>	<u>196,211</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (4,406,229)</u>	<u>\$ (4,406,229)</u>

**COMBINING STATEMENTS FOR
PROPRIETARY FUNDS**

Wayne County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2019

	Health Care	Self Insurance Worker's Compensation	Totals
Assets			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 5,294,564	\$ 253,007	\$ 5,547,571
Receivables:			
Accounts	4,184	-	4,184
Due from Other Governments	49,665	-	49,665
<i>Total Current Assets</i>	<u>5,348,413</u>	<u>253,007</u>	<u>5,601,420</u>
Deferred Outflow of Resources			
Pension	1,047,353	-	1,047,353
OPEB	252,292	-	252,292
<i>Total Deferred Outflow of Resources</i>	<u>1,299,645</u>	<u>-</u>	<u>1,299,645</u>
Liabilities			
<i>Current Liabilities</i>			
Accounts Payable	29,707	-	29,707
Accrued Wages and Benefits	9,400	-	9,400
Due to Other Funds	14,439	-	14,439
Due to Other Governments	5,948	-	5,948
Unearned Revenue	545,065	-	545,065
Claims Payable	1,191,847	12,914	1,204,761
<i>Total Current Liabilities</i>	<u>1,796,406</u>	<u>12,914</u>	<u>1,809,320</u>
<i>Long-Term Liabilities</i>			
Net Pension Liability	2,795,031	-	2,795,031
Net OPEB Liability	1,327,519	-	1,327,519
Compensated Absences Payable - Net of Current Portion	14,909	-	14,909
<i>Total Long-Term Liabilities</i>	<u>4,137,459</u>	<u>-</u>	<u>4,137,459</u>
<i>Total Liabilities</i>	<u>5,933,865</u>	<u>12,914</u>	<u>5,946,779</u>
Deferred Inflow of Resources			
Pension	37,140	-	37,140
OPEB	3,602	-	3,602
<i>Total Deferred Inflow of Resources</i>	<u>40,742</u>	<u>-</u>	<u>40,742</u>
Net Position			
Unrestricted	673,451	240,093	913,544
<i>Total Net Position</i>	<u>\$ 673,451</u>	<u>\$ 240,093</u>	<u>\$ 913,544</u>

Wayne County, Ohio

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

Internal Service Funds

For the Year Ended December 31, 2019

	<u>Health Care</u>	<u>Self Insurance Worker's Compensation</u>	<u>Totals</u>
Operating Revenues			
Charges for Services	\$ 10,658,893	\$ 134,898	\$ 10,793,791
Other	459,246	3,377	462,623
<i>Total Operating Revenues</i>	<u>11,118,139</u>	<u>138,275</u>	<u>11,256,414</u>
Operating Expenses			
Personal Services	199,453	-	199,453
Fringe Benefits	712,213	-	712,213
Contractual Services	1,299,717	125,630	1,425,347
Claims	10,289,039	9,917	10,298,956
Other	93,703	-	93,703
<i>Total Operating Expenses</i>	<u>12,594,125</u>	<u>135,547</u>	<u>12,729,672</u>
<i>Change in Net Position</i>	(1,475,986)	2,728	(1,473,258)
<i>Net Position Beginning of Year</i>	<u>2,149,437</u>	<u>237,365</u>	<u>2,386,802</u>
<i>Net Position End of Year</i>	<u>\$ 673,451</u>	<u>\$ 240,093</u>	<u>\$ 913,544</u>

Wayne County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	Health Care	Self Insurance Worker's Compensation	Totals
Cash Flows From Operating Activities			
Cash Received From Sales/Service Charges	\$ 10,686,284	\$ 134,898	\$ 10,821,182
Cash Received From Other Operating Revenue	479,746	3,377	483,123
Cash Payments for Personal Services	(186,572)	-	(186,572)
Cash Payments for Contractual Services	(1,299,717)	(129,301)	(1,429,018)
Cash Payments for Claims	(10,106,523)	(7,134)	(10,113,657)
Cash Payments for Other Expenses	(71,104)	-	(71,104)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>(497,886)</u>	<u>1,840</u>	<u>(496,046)</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(497,886)	1,840	(496,046)
<i>Cash and Investments at Beginning of Year</i>	5,792,450	251,167	6,043,617
<i>Cash and Investments at End of Year</i>	<u>\$ 5,294,564</u>	<u>\$ 253,007</u>	<u>\$ 5,547,571</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities			
Operating Income (Loss)	\$ (1,475,986)	\$ 2,728	\$ (1,473,258)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:			
(Increase) Decrease in Assets/Deferred Outflows:			
Accounts Receivable	19,943	-	19,943
Due From Other Governments	2,821	-	2,821
Deferred Outflows - Pension/OPEB	(885,030)	-	(885,030)
Increase (Decrease) in Liabilities/Deferred Inflows:			
Accounts Payable	22,466	(3,671)	18,795
Accrued Wages and Benefits	1,463	-	1,463
Compensated Absences Payable	(3,363)	-	(3,363)
Due to Other Funds	14,439	-	14,439
Due to Other Governments	475	-	475
Claims Payable	182,516	2,783	185,299
Unearned Revenue	25,127	-	25,127
Net Pension Liability	1,496,747	-	1,496,747
Net OPEB Liability	436,256	-	436,256
Deferred Inflows - Pension/OPEB	(335,760)	-	(335,760)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ (497,886)</u>	<u>\$ 1,840</u>	<u>\$ (496,046)</u>

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

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 852,919	\$ 977,236	\$ 124,317
Other	5,500	-	(5,500)
<i>Total Operating Revenues</i>	<u>858,419</u>	<u>977,236</u>	<u>118,817</u>
Operating Expenses			
Personal Services	201,132	149,511	51,621
Contractual Services	592,160	525,989	66,171
Materials and Supplies	11,318	9,775	1,543
Capital Outlay	1,112,059	640,365	471,694
Other	469,757	146,863	322,894
<i>Total Operating Expenses</i>	<u>2,386,426</u>	<u>1,472,503</u>	<u>913,923</u>
<i>Operating Loss</i>	(1,528,007)	(495,267)	1,032,740
Non Operating Revenues (Expenses)			
Intergovernmental	684,200	238,932	(445,268)
Special Assessment - Capital	37,000	38,012	1,012
Principal Retirement	(166,708)	(165,771)	937
Interest and Fiscal Charges	(118,476)	(118,476)	-
<i>Total Non Operating Revenues (Expenses)</i>	<u>436,016</u>	<u>(7,303)</u>	<u>(443,319)</u>
<i>Loss Before Transfers</i>	(1,091,991)	(502,570)	589,421
Transfers In	174,000	104,500	(69,500)
<i>Change in Fund Equity</i>	(917,991)	(398,070)	519,921
<i>Fund Equity (Deficit) Beginning of Year</i>	1,225,620	1,225,620	-
Prior Year Encumbrances Appropriated	122,791	122,791	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 430,420</u>	<u>\$ 950,341</u>	<u>\$ 519,921</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Wayne County Airport
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 430,135	\$ 405,978	\$ (24,157)
Other	110,600	104,034	(6,566)
<i>Total Operating Revenues</i>	<u>540,735</u>	<u>510,012</u>	<u>(30,723)</u>
Operating Expenses			
Personal Services	172,750	171,514	1,236
Contractual Services	73,070	72,667	403
Materials and Supplies	309,845	307,277	2,568
Capital Outlay	11,100	11,073	27
Other	42,763	42,743	20
<i>Total Operating Expenses</i>	<u>609,528</u>	<u>605,274</u>	<u>4,254</u>
<i>Loss Before Transfers</i>	(68,793)	(95,262)	(26,469)
Transfers In	-	150,000	150,000
<i>Change in Fund Equity</i>	(68,793)	54,738	123,531
<i>Fund Equity (Deficit) Beginning of Year</i>	28,744	28,744	-
Prior Year Encumbrances Appropriated	40,049	40,049	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 123,531</u>	<u>\$ 123,531</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 10,198,525	\$ 10,686,284	\$ 487,759
Other	100,000	479,746	379,746
<i>Total Operating Revenues</i>	<u>10,298,525</u>	<u>11,166,030</u>	<u>867,505</u>
Operating Expenses			
Personal Services	192,450	186,572	5,878
Contractual Services	1,946,844	1,749,886	196,958
Claims	10,532,582	10,118,774	413,808
Other	125,574	116,569	9,005
<i>Total Operating Expenses</i>	<u>12,797,450</u>	<u>12,171,801</u>	<u>625,649</u>
<i>Change in Fund Equity</i>	(2,498,925)	(1,005,771)	1,493,154
<i>Fund Equity (Deficit) Beginning of Year</i>	5,650,497	5,650,497	-
Prior Year Encumbrances Appropriated	141,954	141,954	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 3,293,526</u>	<u>\$ 4,786,680</u>	<u>\$ 1,493,154</u>

Wayne County, Ohio
*Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Workers' Compensation
For the Year Ended December 31, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 138,275	\$ 134,898	\$ (3,377)
Other	-	3,377	3,377
<i>Total Operating Revenues</i>	<u>138,275</u>	<u>138,275</u>	<u>-</u>
Operating Expenses			
Contractual Services	143,756	139,886	3,870
Claims	245,686	28,886	216,800
<i>Total Operating Expenses</i>	<u>389,442</u>	<u>168,772</u>	<u>220,670</u>
<i>Change in Fund Equity</i>	(251,167)	(30,497)	220,670
<i>Fund Equity (Deficit) Beginning of Year</i>	231,504	231,504	-
Prior Year Encumbrances Appropriated	19,663	19,663	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 220,670</u>	<u>\$ 220,670</u>

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

Nonmajor Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as custodial for individuals, private organizations, other governments, and/or funds. The County only reports custodial funds within the fiduciary fund type.

Undivided and Library Local Government

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

Real Estate Tax

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

Undivided Taxes

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

Undivided Auto

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

District Board of Health

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

Mental Health and Recovery Board

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

Soil and Water Conservation

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

Other Custodial Funds

Medway

Elections Commission

Board of DD Food Service

Ohio House Trust Fees

Building Standards Fee Assessment

Contract Performance Deposits

County Agency

Indigent Assessment Fees

SSI Funds Trust

Park District

Inmate Agency

Resident Personal Accounts

Wayne County, Ohio*Combining Statement of Fiduciary Net Position**Fiduciary Funds**December 31, 2019*

	Undivided Local Government	Real Estate Tax	Undivided Taxes
Assets			
Equity in Pooled Cash and Investments	\$ -	\$ 614,194	\$ 3,274,974
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Receivables:			
Accounts	-	-	-
Sales Tax	-	-	-
Taxes	-	-	140,784,192
Due From Other Governments	2,785,098	-	-
<i>Total Assets</i>	<u>2,785,098</u>	<u>614,194</u>	<u>144,059,166</u>
Liabilities			
Due to Other Governments	-	614,194	3,274,974
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	-	-	136,508,704
Net Position			
Restricted for Individuals, Organizations and Other Governments	2,785,098	-	4,275,488
<i>Total Net Position</i>	<u>\$ 2,785,098</u>	<u>\$ -</u>	<u>\$ 4,275,488</u>

Undivided Auto	District Board of Health	Mental Health and Recovery Board	Soil and Water Conservation	Other Agency Funds	Total
\$ 613,989	\$ 1,287,520	\$ 5,792,010	\$ 118,355	\$ 248,484	\$ 11,949,526
-	-	-	-	1,286,033	1,286,033
-	-	-	-	50	50
43,642	-	-	-	-	43,642
-	-	-	-	637,001	141,421,193
1,506,479	-	-	-	35,031	4,326,608
<u>2,164,110</u>	<u>1,287,520</u>	<u>5,792,010</u>	<u>118,355</u>	<u>2,206,599</u>	<u>159,027,052</u>
2,164,110	-	-	-	126,072	6,179,350
-	-	-	-	-	136,508,704
-	1,287,520	5,792,010	118,355	2,080,527	16,338,998
<u>\$ -</u>	<u>\$ 1,287,520</u>	<u>\$ 5,792,010</u>	<u>\$ 118,355</u>	<u>\$ 2,080,527</u>	<u>\$ 16,338,998</u>

Wayne County, Ohio

Combining Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended December 31, 2019

	Undivided Local Government	Real Estate Tax	Undivided Taxes
Additions			
Intergovernmental	\$ 8,438,015	\$ 2,191,643	\$ -
Amounts Received as Fiscal Agent	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-
Fines & Forfeitures for Other Governments	-	-	-
Property Tax Collections for Other Governments	-	9,595	134,379,328
<i>Total Additions</i>	<u>8,438,015</u>	<u>2,201,238</u>	<u>134,379,328</u>
Deductions			
Distributions as Fiscal Agent	-	-	-
Distributions of State Funds to Other Governments	5,652,917	2,198,722	-
Licenses, Permits & Fee Distributions to Other Governments	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-
Property Tax Distributions to Other Governments	-	2,516	130,103,840
<i>Total Deductions</i>	<u>5,652,917</u>	<u>2,201,238</u>	<u>130,103,840</u>
<i>Change in Net Position</i>	2,785,098	0	4,275,488
<i>Net Position Beginning of Year, (Restated, See Note 3)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Position End of Year</i>	<u>\$ 2,785,098</u>	<u>\$ 0</u>	<u>\$ 4,275,488</u>

Undivided Auto	District Board of Health	Mental Health and Recovery Board	Soil and Water Conservation	Other Agency Funds	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	10,629,658
-	3,006,400	8,822,115	471,371	2,073,749	14,373,635
2,930,808	-	-	-	419,122	3,349,930
-	-	-	-	23,769,245	23,769,245
-	-	-	-	-	134,388,923
<u>2,930,808</u>	<u>3,006,400</u>	<u>8,822,115</u>	<u>471,371</u>	<u>26,262,116</u>	<u>186,511,391</u>
-	2,899,556	8,740,022	395,866	1,703,636	13,739,080
-	-	-	-	-	7,851,639
2,930,808	-	-	-	417,500	3,348,308
-	-	-	-	23,616,545	23,616,545
-	-	-	-	-	130,106,356
<u>2,930,808</u>	<u>2,899,556</u>	<u>8,740,022</u>	<u>395,866</u>	<u>25,737,681</u>	<u>178,661,928</u>
0	106,844	82,093	75,505	524,435	7,849,463
-	1,180,676	5,709,917	42,850	1,556,092	8,489,535
<u>\$ 0</u>	<u>\$ 1,287,520</u>	<u>\$ 5,792,010</u>	<u>\$ 118,355</u>	<u>\$ 2,080,527</u>	<u>\$ 16,338,998</u>

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

Wayne County, Ohio
Supplementary Schedule
General Fund Cash Basis to GAAP Basis Reconciliation
For the Year Ended December 31, 2019

	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	Victims Assistance Trust	Recorders Equipment	Certificate of Title Administration	Sheriff's Canine Donations	Employee Benefit Liability	Sheriff Rotary	Total General Fund
Revenues											
Property and Other Local Taxes	\$ 4,619,581	\$ 1,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,620,828
Permissive Sales Taxes	11,976,857	68,440	-	-	-	-	-	-	-	-	12,045,297
Charges for Services	3,484,940	13,082	-	-	-	67,768	660,048	-	-	548,752	4,774,590
Licenses and Permits	124,530	-	-	-	-	-	-	-	-	-	124,530
Fines and Forfeitures	265,698	149	-	-	-	-	-	-	-	-	265,847
Intergovernmental	4,112,734	39,347	-	-	-	-	-	-	-	6,152	4,158,233
Interest	1,319,324	692,820	-	-	-	-	-	-	-	-	2,012,144
Rent	104,721	-	-	-	-	-	217	-	-	-	104,721
Other	948,427	391,226	-	128,098	-	-	660,265	965	14,937	120,000	1,603,870
Total Revenues	26,956,812	1,206,311	-	128,098	-	67,768	660,265	965	14,937	674,904	29,710,060

Expenditures

Current:											
General Government:											
Legislative and Executive	7,613,216	938,755	-	73,401	-	56,255	712,109	-	-	-	9,393,736
Judicial	5,484,682	357,364	-	-	-	-	-	-	-	-	5,842,046
Public Safety	8,844,978	129,738	-	-	-	-	-	2,482	-	609,135	9,586,333
Public Works	114,105	569	-	-	-	-	-	-	-	-	114,674
Health	313,137	(23,398)	-	-	-	-	-	-	-	-	289,739
Human Services	665,281	(2,546)	-	-	-	-	-	-	-	-	662,735
Economic Development and Assistance	591,110	-	-	-	-	-	-	-	-	-	591,110
Total Expenditures	23,626,509	1,400,482	-	73,401	-	56,255	712,109	2,482	-	609,135	26,480,373

*Excess (Deficiency) of Revenues
Over (Under) Expenditures*

	3,330,303	(194,171)	-	54,697	-	11,513	(51,844)	(1,517)	14,937	65,769	3,229,687
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Other Financing Sources (Uses)

Inception of Capital Lease	-	562,959	-	-	-	-	-	-	-	-	562,959
Proceeds from Sale of Capital Assets	1,222	(1,222)	-	-	-	-	-	-	-	-	-
Transfers Out	(2,778,688)	-	-	-	-	-	-	-	-	-	(2,778,688)
Total Other Financing Sources (Uses)	(2,777,466)	561,737	-	-	-	-	-	-	-	-	(2,215,729)

Net Change in Fund Balance

	552,837	367,566	-	54,697	-	11,513	(51,844)	(1,517)	14,937	65,769	1,013,958
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Beginning Fund Balance

	6,887,447	2,095,112	400,000	141,951	11,691	62,012	896,448	10,362	1,104,615	262,608	11,872,246
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Increase/(Decrease) in Consumable Inventory

	-	9,515	-	-	-	-	856	-	-	-	10,371
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Ending Fund Balance

	\$ 7,440,284	\$ 2,472,193	\$ 400,000	\$ 196,648	\$ 11,691	\$ 73,525	\$ 845,460	\$ 8,845	\$ 1,119,552	\$ 328,377	\$ 12,896,575
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NOTE: The above can be used to reconcile the General Fund's Non-GAAP Basis reporting to the General Fund's modified accrual GAAP Basis reporting. Several funds have been consolidated with the General Fund on the modified accrual GAAP Basis as a result of the implementation of GASB Statement No. 54.

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STATISTICS

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S-2 - S-11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S-12 - S-20
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-21 - S-27
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S-28 - S-29
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S-30 - S-41

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

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

	2019	Restated 2018 (4)	Restated 2017 (3)	2016
Governmental Activities:				
Net Investment in Capital Assets	\$ 71,586,566	\$ 70,761,111	\$ 68,739,432	\$ 67,959,433
Restricted for:				
Capital Projects	2,919,019	1,763,643	1,609,294	597,441
Debt Service	-	-	-	782,193
Public Works Projects	5,024,339	3,895,551	3,201,675	3,310,758
Human Services Programs	20,335,066	18,508,429	17,800,292	16,802,182
Community Development Projects	906,866	445,112	547,037	753,080
Other Purposes	6,562,611	6,440,771	6,264,915	5,417,678
Unrestricted (Deficit)	<u>(46,559,080)</u>	<u>(36,017,617)</u>	<u>(27,754,973)</u>	<u>(3,725,503)</u>
Total Governmental Activities Net Position	<u>60,775,387</u>	<u>65,797,000</u>	<u>70,407,672</u>	<u>91,897,262</u>
Business-type Activities:				
Net Investment in Capital Assets	13,894,974	14,039,137	14,190,076	14,261,958
Unrestricted (Deficit)	<u>1,677,417</u>	<u>1,676,225</u>	<u>1,485,016</u>	<u>1,952,963</u>
Total Business-type Activities Net Position	<u>15,572,391</u>	<u>15,715,362</u>	<u>15,675,092</u>	<u>16,214,921</u>
Primary Government:				
Net Investment in Capital Assets	85,481,540	84,800,248	82,929,508	82,221,391
Restricted	35,747,901	31,053,506	29,423,213	27,663,332
Unrestricted (Deficit)	<u>(44,881,663)</u>	<u>(34,341,392)</u>	<u>(26,269,957)</u>	<u>(1,772,540)</u>
Total Primary Government Net Position	<u>\$ 76,347,778</u>	<u>\$ 81,512,362</u>	<u>\$ 86,082,764</u>	<u>\$ 108,112,183</u>

(1) Restated due to implementation of GASB 54

(2) Restated due to implementation of GASB 68

(3) Restated due to implementation of GASB 75

(4) Restated due to implementation of GASB 84

2015	Restated 2014 (2)	2013	2012	2011	Restated 2010 (1)
\$ 66,819,469	\$ 71,400,883	\$ 72,827,280	\$ 75,132,996	\$ 76,893,619	\$ 78,929,883
2,987,784	6,183,248	5,773,061	1,984,041	2,022,247	1,884,415
1,269,308	668,658	668,658	725,514	746,173	746,855
3,282,673	3,633,150	3,959,443	3,483,348	4,256,621	4,836,155
17,662,613	17,822,837	19,395,566	19,927,354	19,489,954	20,507,850
378,028	345,449	428,782	681,648	194,642	767,514
4,823,984	3,904,159	4,727,620	5,747,294	5,439,356	5,075,079
(804,167)	(8,795,040)	12,604,228	7,888,653	6,623,813	7,281,622
<u>96,419,692</u>	<u>95,163,344</u>	<u>120,384,638</u>	<u>115,570,848</u>	<u>115,666,425</u>	<u>120,029,373</u>
12,111,001	8,385,475	8,562,963	8,807,553	8,622,585	7,699,704
1,427,426	1,217,824	1,365,398	1,358,504	406,905	661,757
<u>13,538,427</u>	<u>9,603,299</u>	<u>9,928,361</u>	<u>10,166,057</u>	<u>9,029,490</u>	<u>8,361,461</u>
78,930,470	79,786,358	81,390,243	83,940,549	85,516,204	86,629,587
30,404,390	32,557,501	34,953,130	32,549,199	32,148,993	33,817,868
623,259	(7,577,216)	13,969,626	9,247,157	7,030,718	7,943,379
<u>\$ 109,958,119</u>	<u>\$ 104,766,643</u>	<u>\$ 130,312,999</u>	<u>\$ 125,736,905</u>	<u>\$ 124,695,915</u>	<u>\$ 128,390,834</u>

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

	2019	2018 (4)	2017 (3)	2016
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 13,412,210	\$ 11,129,966	\$ 10,655,800	\$ 8,485,430
Judicial	8,621,426	7,425,774	6,950,099	6,271,401
Public Safety	12,560,011	12,490,630	11,680,598	11,200,646
Public Works	11,867,545	9,816,633	10,089,502	9,735,077
Health	781,547	703,147	107,464	764,253
Human Services	34,632,841	35,007,307	33,998,050	31,206,515
Conservation and Recreation	3,077,199	-	-	151,404
Economic Development Assistance	1,403,512	821,876	835,117	824,146
Urban Redevelopment and Housing	-	-	23,804	-
Interest and Fiscal Charges	205,666	243,065	256,788	276,931
<i>Total Governmental Activities Expenses</i>	<u>86,561,957</u>	<u>77,638,398</u>	<u>74,597,222</u>	<u>68,915,803</u>
Business-type Activities:				
Sanitary Sewer District	1,342,488	1,530,962	1,336,551	1,317,314
Wayne County Airport	920,630	757,167	873,380	713,821
<i>Total Business-Type Activities Expenses</i>	<u>2,263,118</u>	<u>2,288,129</u>	<u>2,209,931</u>	<u>2,031,135</u>
<i>Total Primary Government Expenses</i>	<u>88,825,075</u>	<u>79,926,527</u>	<u>76,807,153</u>	<u>70,946,938</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	4,884,021	5,178,865	4,134,219	3,029,552
Judicial	1,536,610	1,524,753	1,532,285	1,409,457
Public Safety	1,629,254	1,662,858	1,475,042	1,689,343
Public Works	220,497	174,448	575,784	731,659
Health	324,072	285,481	299,256	292,397
Human Services	4,406,014	4,640,940	4,313,080	6,380,245
Operating Grants and Contributions				
General Government:				
Legislative and Executive	142,633	43,403	-	-
Judicial	95,588	65,319	509,650	325,483
Public Safety	1,367,711	1,237,648	1,425,427	1,442,998
Public Works	7,399,359	6,074,411	6,836,565	6,008,873
Health	88,910	73,148	44,099	64,536
Human Services	14,677,105	13,059,810	15,465,451	13,008,905
Conservation and Recreation	598,998	-	-	-
Economic Development and Assistance	-	178,783	120,508	704,793
Capital Grants and Contributions				
Public Safety	-	-	-	-
Public Works	2,709,688	1,211,305	379,523	422,526
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>40,080,460</u>	<u>35,411,172</u>	<u>37,110,889</u>	<u>35,510,767</u>

	2015	2014 (2)	2013	2012	2011	2010 (1)
\$	8,823,057	\$ 8,398,583	\$ 8,708,408	\$ 8,103,918	\$ 8,176,389	\$ 7,826,914
	6,109,224	5,846,626	6,378,133	5,869,841	5,856,573	5,466,859
	11,015,059	10,663,365	9,959,759	10,159,616	10,539,336	10,383,256
	9,206,505	11,330,713	8,321,728	9,372,804	8,613,555	9,775,297
	620,922	598,858	620,293	632,277	570,737	481,906
	29,829,329	31,528,879	30,012,641	29,699,471	31,266,388	32,232,617
	-	-	10,000	-	122,473	527,294
	757,438	775,256	1,088,034	1,243,707	1,229,400	590,225
	-	-	-	6,280	4,023	-
	248,416	213,393	226,218	236,574	413,991	433,965
	<u>66,609,950</u>	<u>69,355,673</u>	<u>65,325,214</u>	<u>65,324,488</u>	<u>66,792,865</u>	<u>67,718,333</u>
	1,062,581	1,032,562	1,047,806	1,119,233	1,334,289	1,089,669
	194,532	-	-	-	-	-
	<u>1,257,113</u>	<u>1,032,562</u>	<u>1,047,806</u>	<u>1,119,233</u>	<u>1,334,289</u>	<u>1,089,669</u>
	<u>67,867,063</u>	<u>70,388,235</u>	<u>66,373,020</u>	<u>66,443,721</u>	<u>68,127,154</u>	<u>68,808,002</u>
	3,755,910	3,278,686	3,539,748	4,135,613	4,009,287	2,887,708
	1,586,618	1,496,251	1,700,374	1,640,448	1,596,316	1,713,750
	2,052,239	2,142,783	2,462,737	1,903,794	2,024,505	1,657,572
	468,169	488,446	197,908	166,042	181,603	481,859
	304,871	267,138	298,239	244,997	254,987	129,933
	4,872,866	4,441,468	4,404,105	4,224,040	4,790,580	4,617,604
	-	-	-	-	-	-
	205,774	309,361	826,049	246,653	201,572	440,065
	1,834,617	869,292	1,101,239	937,975	971,472	1,549,678
	6,505,991	6,614,982	6,294,357	6,016,375	5,376,933	6,747,209
	22,670	68,900	24,198	52,680	29,656	22,931
	14,643,622	15,792,625	14,942,523	15,020,615	14,799,488	17,456,116
	-	-	-	-	-	-
	296,618	271,255	345,212	1,257,682	324,704	426,570
	-	-	-	-	1,062,970	992,118
	3,051,358	1,609,015	2,048,971	1,614,313	-	-
	-	-	-	-	165,139	1,322,789
	<u>39,601,323</u>	<u>37,650,202</u>	<u>38,185,660</u>	<u>37,461,227</u>	<u>35,789,212</u>	<u>40,445,902</u>

(Continued)

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

	2019	2018 (4)	2017 (3)	2016
Business-type Activities:				
Charges for Services				
Sanitary Sewer District	\$ 1,039,099	\$ 964,985	\$ 931,357	\$ 893,596
Wayne County Airport	400,915	426,139	480,488	372,576
Operating Grants and Contributions				
Sanitary Sewer District	326,700	445,229	308,500	600
Capital Grants and Contributions				
Sanitary Sewer District	-	-	-	-
Wayne County Airport	-	-	-	-
<i>Total Business-type Activities Program Revenues</i>	<u>1,766,714</u>	<u>1,836,353</u>	<u>1,720,345</u>	<u>1,266,772</u>
<i>Total Primary Government Program Revenues</i>	<u>41,847,174</u>	<u>37,247,525</u>	<u>38,831,234</u>	<u>36,777,539</u>
Net (Expense)/Revenue				
Governmental Activities	(46,481,497)	(42,227,226)	(37,486,333)	(33,405,036)
Business-type Activities	<u>(496,404)</u>	<u>(451,776)</u>	<u>(489,586)</u>	<u>(764,363)</u>
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(46,977,901)</u>	<u>(42,679,002)</u>	<u>(37,975,919)</u>	<u>(34,169,399)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	4,633,008	4,414,832	4,267,254	4,193,755
Human Services - County Board of DD	9,526,988	8,948,455	8,805,320	6,303,079
Human Services - Children Services Board	3,646,609	3,450,314	3,381,842	3,324,603
Human Services - Wayne County Care Center	1,484,745	1,408,285	1,380,683	1,357,539
Sales Taxes	13,265,233	12,927,827	12,678,831	12,785,886
Grants and Entitlements Not Restricted to Specific Programs	4,150,560	3,948,578	3,922,295	2,926,019
Gain/(Loss) on Sale of Capital Assets	-	17,372	11,015	-
Investment Earnings	2,012,144	1,011,278	421,725	451,028
Miscellaneous	2,995,097	1,532,565	775,252	787,865
Transfers	<u>(254,500)</u>	<u>(346,000)</u>	<u>(50,000)</u>	<u>(3,247,168)</u>
<i>Total Governmental Activities</i>	<u>41,459,884</u>	<u>37,313,506</u>	<u>35,594,217</u>	<u>28,882,606</u>
Business-type Activities:				
Investment Earnings	15,004	17,598	19,675	19,631
Miscellaneous	83,929	128,448	76,178	174,058
Transfers	<u>254,500</u>	<u>346,000</u>	<u>50,000</u>	<u>3,247,168</u>
<i>Total Business-type Activities</i>	<u>353,433</u>	<u>492,046</u>	<u>145,853</u>	<u>3,440,857</u>
<i>Total Primary Government</i>	<u>41,813,317</u>	<u>37,805,552</u>	<u>35,740,070</u>	<u>32,323,463</u>
Change in Net Position				
Governmental Activities	(5,021,613)	(4,913,720)	(1,892,116)	(4,522,430)
Business-type Activities	<u>(142,971)</u>	<u>40,270</u>	<u>(343,733)</u>	<u>2,676,494</u>
<i>Total Primary Government Change in Net Position</i>	<u>\$ (5,164,584)</u>	<u>\$ (4,873,450)</u>	<u>\$ (2,235,849)</u>	<u>\$ (1,845,936)</u>

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

 Implementation of GASB 54

(2) 2014 has not been adjusted for implementation of GASB 68

(3) 2017 has not been adjusted for implementation of GASB 75

(4) 2018 has not been adjusted for implementation of GASB 84

	2015	2014 (2)	2013	2012	2011	2010 (1)
\$	892,529	\$ 718,748	\$ 789,432	\$ 824,741	\$ 802,327	\$ 802,126
	27,135	-	-	-	-	-
	246,050	-	-	458,057	1,199,607	173,140
	-	-	-	947,898	-	-
	89,910	-	-	-	-	-
	<u>1,255,624</u>	<u>718,748</u>	<u>789,432</u>	<u>2,230,696</u>	<u>2,001,934</u>	<u>975,266</u>
	<u>40,856,947</u>	<u>38,368,950</u>	<u>38,975,092</u>	<u>39,691,923</u>	<u>37,791,146</u>	<u>41,421,168</u>
	(27,008,627)	(31,705,471)	(27,139,554)	(27,863,261)	(31,003,653)	(27,272,431)
	(1,489)	(313,814)	(258,374)	1,111,463	667,645	(114,403)
	<u>(27,010,116)</u>	<u>(32,019,285)</u>	<u>(27,397,928)</u>	<u>(26,751,798)</u>	<u>(30,336,008)</u>	<u>(27,386,834)</u>
	4,086,026	3,886,039	3,838,970	3,870,172	3,734,666	3,829,615
	6,108,064	6,093,811	5,991,848	5,972,655	5,606,589	5,696,429
	3,229,495	3,234,844	3,190,736	3,190,063	3,026,597	3,375,959
	1,318,982	1,321,332	1,304,469	1,310,172	1,235,708	1,257,497
	13,038,946	11,803,939	11,000,355	10,558,479	10,113,622	9,362,158
	3,159,636	2,783,823	3,231,042	1,978,274	2,193,033	3,103,757
	-	(461,112)	2,747,724	-	-	-
	334,902	237,535	158,807	331,106	424,329	706,265
	900,770	828,631	489,393	556,763	306,161	934,403
	(3,911,846)	(69,000)	-	-	-	-
	<u>28,264,975</u>	<u>29,659,842</u>	<u>31,953,344</u>	<u>27,767,684</u>	<u>26,640,705</u>	<u>28,266,083</u>
	20,381	22,666	20,678	-	-	-
	4,390	-	-	25,104	384	49,283
	3,911,846	69,000	-	-	-	-
	<u>3,936,617</u>	<u>91,666</u>	<u>20,678</u>	<u>25,104</u>	<u>384</u>	<u>49,283</u>
	<u>32,201,592</u>	<u>29,751,508</u>	<u>31,974,022</u>	<u>27,792,788</u>	<u>26,641,089</u>	<u>28,315,366</u>
	1,256,348	(2,045,629)	4,813,790	(95,577)	(4,362,948)	993,652
	3,935,128	(222,148)	(237,696)	1,136,567	668,029	(65,120)
\$	<u>5,191,476</u>	<u>(2,267,777)</u>	<u>4,576,094</u>	<u>1,040,990</u>	<u>(3,694,919)</u>	<u>928,532</u>

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

	2019	2018 (3)	2017	2016
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	269,860	624,032	610,272	906,154
Restricted	-	-	-	-
Committed	1,519,552	1,504,615	1,479,015	1,470,189
Assigned	5,927,517	4,942,035	5,377,001	4,494,518
Unassigned	5,179,646	4,801,564	4,343,276	4,168,092
<i>Total General Fund</i>	<u>12,896,575</u>	<u>11,872,246</u>	<u>11,809,564</u>	<u>11,038,953</u>
All Other Governmental Funds				
Reserved	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	185,371	270,483	303,515	242,279
Restricted	31,451,331	27,539,742	26,113,171	24,787,994
Committed	4,567,836	4,610,758	3,704,339	3,734,323
Assigned	-	-	-	-
Unassigned	(24,248)	(13,884)	(5,666)	(32,705)
<i>Total All Other Governmental Funds</i>	<u>36,180,290</u>	<u>32,407,099</u>	<u>30,115,359</u>	<u>28,731,891</u>
<i>Total Governmental Funds</i>	<u>\$ 49,076,865</u>	<u>\$ 44,279,345</u>	<u>\$ 41,924,923</u>	<u>\$ 39,770,844</u>

- (1) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
Change in fund classifications
- (2) Reclassifications due to implementation of GASB 54
- (3) Reclassifications due to implementation of GASB 84

2015	2014	2013	2012	2011 (2)	2010 (1)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 888,816
-	-	-	-	-	5,830,058
394,739	620,675	601,294	622,685	710,199	-
-	1	1	3,284	3,277	-
1,448,410	1,187,660	1,118,660	994,380	950,700	-
4,708,044	4,116,144	3,658,164	2,577,304	735,724	-
4,014,888	3,754,549	3,687,271	3,547,957	5,465,730	-
<u>10,566,081</u>	<u>9,679,029</u>	<u>9,065,390</u>	<u>7,745,610</u>	<u>7,865,630</u>	<u>6,718,874</u>
-	-	-	-	-	5,167,495
-	-	-	-	-	24,077,723
-	-	-	-	-	746,855
-	-	-	-	-	586,259
243,468	223,144	232,071	525,629	258,572	-
25,075,032	24,455,161	25,940,042	27,328,110	27,698,932	-
4,868,540	926,226	705,922	776,696	819,137	-
-	4,618,520	4,729,964	1,188,075	1,094,323	-
(54,747)	(92,562)	(117,261)	(175,488)	(68,673)	-
<u>30,132,293</u>	<u>30,130,489</u>	<u>31,490,738</u>	<u>29,643,022</u>	<u>29,802,291</u>	<u>30,578,332</u>
<u>\$ 40,698,374</u>	<u>\$ 39,809,518</u>	<u>\$ 40,556,128</u>	<u>\$ 37,388,632</u>	<u>\$ 37,667,921</u>	<u>\$ 37,297,206</u>

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

	2019	2018	2017	2016
Revenues				
Property and Other Local Taxes	\$ 19,236,076	\$ 18,081,052	\$ 17,710,512	\$ 15,197,615
Permissive Sales Tax	13,331,654	12,827,289	12,968,063	12,941,344
Special Assessments	1,810	3,679	1,679	1,699
Charges for Services	12,316,484	12,343,617	11,837,655	11,803,770
Licenses and Permits	731,547	753,949	757,874	774,914
Fines and Forfeitures	853,226	863,184	886,965	849,270
Intergovernmental	30,198,205	26,458,138	27,463,190	27,354,007
Investment Income	2,038,887	1,035,384	443,700	463,783
Rent	139,852	164,594	281,253	144,625
Donations	176,197	161,782	151,644	115,151
Other	3,246,830	2,229,597	2,129,187	1,930,928
<i>Total Revenues</i>	<u>82,270,768</u>	<u>74,922,265</u>	<u>74,631,722</u>	<u>71,577,106</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	11,620,906	9,849,043	9,325,277	7,848,083
Judicial	6,605,310	6,077,024	5,704,396	5,397,130
Public Safety	11,596,290	11,310,652	10,717,393	10,514,929
Public Works	7,852,485	6,917,009	7,269,979	7,158,564
Health	772,570	777,400	756,710	788,912
Human Services	34,289,056	33,711,467	33,259,488	32,155,361
Conservation and Recreation	-	-	-	151,404
Economic Development and Assistance	731,395	822,653	835,624	824,146
Urban Redevelopment and Housing	-	-	-	-
Capital Outlay	2,917,575	1,651,032	3,107,101	5,429,382
Debt Service:				
Principal Retirement	3,277,077	3,752,077	4,232,077	4,708,332
Interest and Fiscal Charges	205,419	214,544	243,055	266,576
<i>Total Expenditures</i>	<u>79,868,083</u>	<u>75,082,901</u>	<u>75,451,100</u>	<u>75,242,819</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>2,402,685</u>	<u>(160,636)</u>	<u>(819,378)</u>	<u>(3,665,713)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	17,372	11,015	8,458
Issuance of Refunding Bond	-	-	-	-
Premium on Issuance of Refunding Bond	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Inception of Lease Purchase	562,959	-	-	-
Proceeds of OPWC Loans	127,431	-	-	-
Issuance From Loans	2,000,000	2,500,000	3,000,000	3,529,953
Premium on Note Issuance	5,950	29,160	22,645	47,600
Transfers In	3,172,208	3,117,613	2,997,240	4,106,843
Transfers Out	(3,426,708)	(3,463,613)	(3,047,240)	(4,954,328)
<i>Total Other Financing Sources (Uses)</i>	<u>2,441,840</u>	<u>2,200,532</u>	<u>2,983,660</u>	<u>2,738,526</u>
<i>Net Change in Fund Balances</i>	<u>\$ 4,844,525</u>	<u>\$ 2,039,896</u>	<u>\$ 2,164,282</u>	<u>\$ (927,187)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	4.6%	5.5%	6.2%	7.2%

(1) 2010 has not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes.

	2015	2014	2013	2012	2011	2010 (1)
\$	14,997,119	\$ 14,516,377	\$ 14,328,648	\$ 14,060,757	\$ 13,972,288	\$ 14,075,404
	12,884,025	11,725,908	10,868,840	10,584,910	10,020,259	9,332,521
	1,705	1,707	1,702	2,173	2,202	2,335
	11,408,381	10,833,228	10,749,161	10,649,571	11,495,362	11,276,608
	714,308	737,632	790,802	372,693	411,298	411,582
	967,643	992,032	1,042,694	1,374,321	924,463	937,707
	27,808,926	28,492,261	27,676,281	26,763,708	26,705,291	31,034,578
	342,486	247,072	167,616	340,303	436,840	720,618
	317,161	305,355	137,168	188,565	238,390	251,352
	70,339	65,018	55,179	53,001	66,570	29,293
	1,716,203	2,470,798	1,612,545	1,530,283	1,682,092	2,649,063
	<u>71,228,296</u>	<u>70,387,388</u>	<u>67,430,636</u>	<u>65,920,285</u>	<u>65,955,055</u>	<u>70,721,061</u>
	8,039,279	8,393,137	8,256,975	7,584,075	7,438,708	7,353,720
	5,421,424	5,614,818	5,943,248	5,432,513	5,187,927	5,009,989
	10,676,063	10,666,385	9,796,008	9,836,241	9,872,561	10,459,157
	7,731,311	7,416,598	6,954,034	7,988,792	7,022,605	7,317,536
	626,520	602,619	644,799	640,002	595,755	485,647
	31,280,150	33,227,014	31,483,020	30,396,272	31,588,680	33,528,980
	-	-	10,000	-	-	527,294
	758,585	838,306	1,094,288	1,240,081	1,354,368	608,095
	-	-	-	7,019	19,020	-
	9,189,998	3,447,344	2,440,195	2,155,474	1,752,558	2,715,341
	680,786	665,786	650,786	696,786	796,786	621,786
	181,650	194,750	207,550	222,554	358,142	411,808
	<u>74,585,766</u>	<u>71,066,757</u>	<u>67,480,903</u>	<u>66,199,809</u>	<u>65,987,110</u>	<u>69,039,353</u>
	<u>(3,357,470)</u>	<u>(679,369)</u>	<u>(50,267)</u>	<u>(279,524)</u>	<u>(32,055)</u>	<u>1,681,708</u>
	494,042	4,957	3,248,824	4,514	7,901	56
	-	-	-	-	8,020,000	-
	-	-	-	-	118,648	-
	-	-	-	-	(7,960,319)	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	4,100,372	-	-	-	-	-
	74,650	-	-	-	-	-
	3,305,736	2,088,552	1,924,647	1,746,510	1,578,683	1,744,500
	<u>(3,727,490)</u>	<u>(2,157,552)</u>	<u>(1,924,647)</u>	<u>(1,746,510)</u>	<u>(1,578,683)</u>	<u>(1,744,500)</u>
	<u>4,247,310</u>	<u>(64,043)</u>	<u>3,248,824</u>	<u>4,514</u>	<u>186,230</u>	<u>56</u>
\$	<u>889,840</u>	<u>(743,412)</u>	<u>3,198,557</u>	<u>(275,010)</u>	<u>154,175</u>	<u>1,681,764</u>
	1.3%	1.3%	1.3%	1.4%	1.8%	1.6%

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

Collection Year	Real Property (1)		Public Utilities (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2019	\$ 2,401,914,560	\$ 6,862,613,029	\$ 193,355,910	\$ 219,722,625
2018	2,356,968,410	6,734,195,457	114,971,340	130,649,250
2017 (a)	2,283,930,210	6,525,514,886	108,564,450	123,368,693
2016	2,268,312,820	6,480,893,771	106,899,710	121,476,943
2015	2,261,364,850	6,461,042,429	95,267,280	108,258,273
2014 (b)	2,125,882,010	6,073,948,600	90,762,040	103,138,682
2013	2,103,857,360	6,011,021,029	81,758,920	92,907,864
2012	2,092,788,770	5,979,396,486	74,865,310	85,074,216
2011 (a)	2,121,851,380	6,062,432,514	64,270,757	73,034,951
2010	2,113,732,713	6,039,236,323	62,534,232	71,061,627

Source: Wayne County Auditor

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

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

(a) Update year

(b) Reappraisal year

Total			
Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Direct Rate
\$ 2,595,270,470	\$ 7,082,335,654	36.64%	10.25
2,471,939,750	6,864,844,707	36.01%	10.25
2,392,494,660	6,648,883,579	35.98%	10.25
2,375,212,530	6,602,370,715	35.98%	9.25
2,356,632,130	6,569,300,701	35.87%	9.25
2,216,644,050	6,177,087,282	35.88%	9.25
2,185,616,280	6,103,928,892	35.81%	9.25
2,167,654,080	6,064,470,702	35.74%	9.25
2,186,122,137	6,135,467,465	35.63%	9.25
2,176,266,945	6,110,297,950	35.62%	9.65

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

	2019	2018	2017	2016
County Units:				
General Fund	2.00	2.00	2.00	2.00
DD Board	5.50	5.50	5.50	5.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	1.80	1.80	1.80	1.80
Total	<u>10.25</u>	<u>10.25</u>	<u>10.25</u>	<u>10.25</u>
School Districts within the County:				
Chippewa Local	41.60	41.90	41.90	41.90
Dalton Local	49.45	49.60	49.60	49.70
Green Local	58.25	58.35	58.35	58.45
Orrville City	62.45	62.45	62.85	63.35
Wooster City	76.35	76.35	76.35	80.00
Overlapping School Districts :				
Norwayne Local	34.20	34.25	34.25	34.25
Northwestern Local	32.10	31.10	31.10	31.00
Rittman Exempted Village	62.85	63.15	63.20	63.50
Southeast Local	46.50	48.25	49.20	49.55
Triway Local	47.70	48.40	48.60	48.75
East Holmes Local	24.41	24.98	25.02	25.06
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	53.30	54.40	55.00	55.10
Tuslaw Local	62.60	62.45	64.30	64.70
West Holmes Local	32.74	33.35	33.50	33.58
Vocational School:				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.60	4.60	4.60	4.85
Corporations:				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	20.80	20.80	20.80	20.80
Congress	14.40	14.40	14.40	14.40
Creston	10.40	10.40	10.40	13.00
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	9.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	7.00	7.00	7.00	7.00
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	5.40	5.40	3.40	3.40
Wooster	2.70	2.70	2.70	2.70

2015	2014	2013	2012	2011	2010
2.00	2.00	2.00	2.00	2.00	2.00
4.50	4.50	4.50	4.50	4.50	4.50
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
1.80	1.80	1.80	1.80	1.80	1.80
9.25	9.25	9.25	9.25	9.25	9.25
44.30	39.40	39.40	39.40	39.40	39.40
49.90	50.10	50.10	50.10	50.10	43.60
59.65	57.05	59.65	59.65	59.65	59.70
63.40	63.40	63.85	63.90	63.25	63.30
79.90	79.90	79.50	79.50	79.50	78.70
34.75	35.15	35.35	35.35	35.35	35.70
31.80	32.30	32.30	32.30	32.30	32.60
63.70	64.10	63.35	63.35	63.35	63.20
49.95	50.25	51.35	51.35	51.35	51.40
48.80	48.80	49.40	49.40	49.40	49.40
25.26	25.33	25.36	25.50	25.55	25.60
49.40	49.40	49.40	49.40	49.40	49.40
55.20	56.00	56.00	56.10	55.00	55.00
65.10	65.80	66.00	66.00	65.50	65.50
34.21	34.44	34.75	35.48	35.70	35.75
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	2.00	2.00	2.00	2.00
4.85	4.85	4.85	4.85	4.85	4.85
2.60	2.60	2.60	2.60	2.60	2.60
20.80	20.80	20.80	20.80	20.80	15.80
14.40	14.40	14.40	14.40	14.40	14.40
13.00	13.00	13.00	13.00	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10	12.10
4.50	4.50	4.50	4.50	4.50	4.50
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
7.00	7.00	7.00	7.00	6.70	6.70
2.80	2.80	2.80	2.80	2.80	2.80
2.70	2.70	2.70	2.70	2.70	2.70
3.40	3.40	3.40	3.40	3.40	3.40
2.70	2.70	2.70	2.70	4.20	4.20

(Continued)

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

	2019	2018	2017	2016
Townships:				
Baughman	2.40	2.40	2.40	2.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	9.10	9.10	9.10	9.10
Clinton	6.50	6.00	6.00	6.00
Congress	5.80	5.80	5.80	5.80
East Union	8.60	8.60	8.60	8.60
Franklin	3.30	3.30	3.30	3.30
Green	2.40	3.10	3.10	3.10
Milton	8.35	7.85	7.85	7.85
Paint	10.90	10.90	10.90	10.90
Plain	5.80	5.80	5.80	5.80
Salt Creek	5.80	5.80	5.80	5.80
Sugar Creek	6.20	6.20	6.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	7.20	6.90	6.90	6.90
Other Districts:				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	5.60	5.60	5.60	5.60
Wayne County Library	1.25	1.30	1.20	1.20
Central Fire District	3.50	3.50	3.50	3.50
Orrville Library	1.70	1.70	1.70	1.70
South Central Fire District	3.00	3.00	3.00	3.00
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2015	2014	2013	2012	2011	2010
2.40	4.40	4.40	4.40	4.40	4.40
8.70	8.70	8.70	8.70	8.70	8.70
7.20	7.20	7.20	7.20	7.20	7.20
8.10	8.10	8.20	8.20	8.20	8.20
6.00	6.00	6.00	5.50	5.50	5.50
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
3.30	3.30	3.30	3.30	3.30	3.30
3.10	3.10	3.10	3.10	3.10	3.10
7.85	6.60	6.60	6.60	6.60	6.60
10.30	10.30	10.30	10.30	10.30	11.00
4.30	4.30	4.30	4.30	4.30	4.30
5.80	5.80	5.80	5.80	5.80	3.30
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
6.90	6.90	6.90	6.90	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	4.30
1.20	1.25	1.25	1.25	1.25	1.25
3.50	3.00	3.00	3.00	3.00	3.00
1.70	1.70	1.70	1.70	1.70	1.70
3.00	3.00	1.50	1.50	1.50	3.00
1.00	1.00	1.00	1.00	1.00	1.00

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

Year	Current Levy	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected (1)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2019	\$ 23,004,217	\$ 21,274,615	92.48%	\$ 486,476	\$ 21,761,091	94.60%	\$ 1,039,779	4.52%
2018	21,601,786	20,101,649	93.06%	455,008	20,556,657	95.16%	1,041,071	4.82%
2017	21,124,519	19,783,957	93.65%	411,782	20,195,739	95.60%	928,779	4.40%
2016	18,494,423	17,224,072	93.13%	405,606	17,629,678	95.32%	803,018	4.34%
2015	18,310,912	17,518,190	95.67%	96,359	17,614,549	96.20%	924,926	5.05%
2014	17,816,882	16,546,452	92.87%	395,455	16,941,907	95.09%	904,048	5.07%
2013	17,708,491	16,878,266	95.31%	378,935	17,257,201	97.45%	378,712	2.14%
2012	17,544,791	16,068,841	91.59%	349,507	16,418,348	93.58%	917,286	5.23%
2011	17,085,052	15,631,915	91.49%	375,193	16,007,108	93.69%	953,209	5.58%
2010	17,395,971	15,767,009	90.64%	400,641	16,167,650	92.94%	1,218,577	7.00%

Source: Wayne County Auditor

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

Wayne County, Ohio
Principal Taxpayers
Real Estate and Tangible Personal Property Tax
December 31, 2019 and 2010

		2019	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 21,496,800	0.83%
Luk USA, LLC	Manufacturer	7,200,510	0.28%
CAT Land Co., Inc.	Manufacturer	7,184,800	0.28%
Chesterland Productions	Manufacturer	5,700,890	0.22%
Wooster Real Estate, LLC	Real Estate	4,738,790	0.18%
JRB Holdings LLC	Manufacturer	4,191,720	0.16%
ARC STORROH VEREIT	Manufacturer	3,749,190	0.14%
Gerstenslager Company	Manufacturer	3,744,470	0.14%
Wayne Towne Enterprises Ltd.	Retail	3,674,140	0.14%
Progressive Wooster Real Estate	Real Estate	3,666,720	0.14%
Total Top Ten Principal Taxpayers		\$ 65,348,030	2.51%
Total County Assessed Valuation		\$ 2,595,270,470	
		2010	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 7,152,910	0.33%
Luk USA, LLC	Manufacturer	5,635,190	0.26%
Insite Wooster LLC	Manufacturer	5,384,460	0.25%
Gerstenslager Company	Manufacturer	4,260,150	0.20%
Insite Orrville LLC	Manufacturer	3,421,300	0.16%
Wooster Associates/Walmart	Retail	3,331,750	0.15%
Wooster Brush	Manufacturer	2,820,060	0.13%
JBR Holdings LLC	Manufacturer	2,662,110	0.12%
Buehlers Food Market	Retail	2,539,930	0.12%
Wooster Crossings LLC	Manufacturer	2,511,150	0.12%
Total Top Ten Principal Taxpayers		\$ 39,719,010	1.84%
Total County Assessed Valuation		\$ 2,176,266,945	

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
2019	\$ 838,770	\$ 750,826	89.52%
2018	842,763	774,923	91.95%
2017	1,532,869	1,218,979	79.52%
2016	1,537,303	1,191,043	77.48%
2015	822,612	748,778	91.02%
2014	1,293,155	736,820	56.98%
2013	1,289,300	770,054	59.73%
2012	1,291,580	764,988	59.23%
2011	2,164,111	1,130,930	52.26%
2010	1,188,985	1,073,080	90.25%

Source: Wayne County Auditor

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

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

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2019	\$ 1,054,103	\$ 794,828	\$ 259,275	\$ 16,000	\$ 32,069	5.39
2018	984,941	996,056	(11,115)	15,000	32,725	(0.23)
2017	951,055	800,047	151,008	14,000	33,338	3.19
2016	930,163	722,124	208,039	14,000	33,950	4.34
2015	912,910	539,676	373,234	13,000	34,519	7.85
2014	741,414	512,393	229,021	13,000	35,087	4.76
2013	810,110	562,488	247,622	12,000	35,613	5.20
2012	849,845	672,486	177,359	12,000	36,138	3.68
2011 (3)	802,327	909,441	(107,114)	1,565,000	85,474	(0.06)
2010	851,409	658,554	192,855	104,043	159,495	0.73

(1) Includes other operating revenues.

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

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

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

Year	Governmental Activities				Business-Type Activities		Total	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Long-Term Improvement Notes	OPWC Loans	Lease Purchase	Sewer Bonds & Loans Payable				
2019	\$ 2,439,665	\$ 2,000,000	\$ 289,207	\$ 562,959	\$ 3,682,901	\$ 8,974,732	0.57	\$ 77.39	
2018	3,199,552	2,500,000	188,852	-	3,848,671	9,737,075	0.50	83.91	
2017	3,934,439	3,000,000	215,928	-	4,012,241	11,162,608	0.41	95.84	
2016	4,649,326	3,500,000	243,004	-	4,172,513	12,564,843	0.36	108.26	
2015	5,344,213	4,000,000	236,383	-	4,307,200	13,887,796	0.29	120.20	
2014	6,024,100	-	146,797	-	4,229,201	10,400,098	0.38	90.38	
2013	6,688,987	-	157,583	-	4,371,869	11,218,439	0.30	97.68	
2012	6,746,676	-	168,369	-	4,501,437	11,416,482	0.31	99.61	
2011	7,383,343	-	179,155	-	4,954,307	12,516,805	0.27	109.30	
2010	8,297,000	-	189,941	-	4,164,084	12,651,025	0.26	112.58	

Source: Wayne County Auditor

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

<u>Collection Year</u>	<u>Net General Obligation Bonded Debt</u>	<u>Assessed Value</u>	<u>Population (1)</u>	<u>Ratio of Net Debt to Assessed Value</u>	<u>Net Debt Per Capita</u>
2019	\$ 2,439,665	\$ 2,595,270,470	115,967	0.09%	\$ 21.04
2018	3,199,552	2,471,939,750	116,038	0.13%	27.57
2017	3,934,439	2,392,494,660	116,470	0.16%	33.78
2016	3,867,133	2,375,212,530	116,063	0.16%	33.32
2015	4,074,905	2,356,632,130	115,537	0.17%	35.27
2014	5,355,442	2,216,644,050	115,071	0.24%	46.54
2013	6,020,329	2,185,616,280	114,848	0.28%	52.42
2012	6,021,162	2,167,654,080	114,611	0.28%	52.54
2011	6,637,170	2,186,122,137	114,509	0.30%	57.96
2010	7,550,145	2,176,266,945	114,500	0.35%	65.94

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

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

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Wayne County, Ohio
Computation of Direct and Overlapping Debt
 December 31, 2019

	Governmental Activities Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
Direct:			
Wayne County	\$ 5,291,831	100.00%	\$ 5,291,831
Total direct	<u>5,291,831</u>		<u>5,291,831</u>
Overlapping:			
City of Wooster	19,656,190	100.00%	19,656,190
Village of Creston	79,200	100.00%	79,200
Village of Mount Eaton	189,100	100.00%	189,100
City of Norton	2,730,000	0.06%	1,638
City of Rittman	646,000	96.07%	620,612
City of Orrville	645,000	100.00%	645,000
Orrville City School District	11,245,000	100.00%	11,245,000
Dalton Local School District	14,814,000	100.00%	14,814,000
Chippewa Local School District	15,180,000	100.00%	15,180,000
East Holmes Local School District	2,045,000	0.38%	7,771
Green Local School District	9,899,998	100.00%	9,899,998
Northwest Local School District	6,715,775	0.93%	62,457
Northwestern Local School District	1,105,000	94.42%	1,043,341
Norwayne Local School District	7,296,179	93.61%	6,829,953
Rittman Exempted Village School District	5,709,416	97.12%	5,544,985
Tuslaw Local School District	8,539,583	0.98%	83,688
West Holmes Local School District	3,850,000	2.33%	89,705
Ashland-West Holmes Career Center	56,963	1.76%	1,003
Wayne Public Library District	3,335,394	74.19%	2,474,529
Total overlapping	<u>113,737,798</u>		<u>88,468,170</u>
Total direct and overlapping debt	<u>\$ 119,029,629</u>		<u>\$ 93,760,001</u>

Source for Overlapping entities: Ohio Municipal Advisory Council.

(1) Percentages determined by dividing the assessed valuation of the portion of the political subdivision located within the County by the total assessed valued of the subdivision.

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

	2019	2018	2017	2016
Assessed Valuation	\$ 2,595,270,470	\$ 2,471,939,750	\$ 2,392,494,660	\$ 2,375,212,530
Bonded Debt Limit (1)	63,381,762	60,298,494	58,312,367	57,880,313
Outstanding Debt:				
General Obligation Bonds	2,439,665	3,199,552	3,934,439	4,649,326
Bond Anticipation Note	2,000,000	2,500,000	3,000,000	3,500,000
Lease Purchase	562,959	-	-	-
Notes Payable	-	-	-	-
OPWC Loans	289,207	188,852	215,928	243,004
Revenue Bonds-Enterprise	717,000	733,000	748,000	762,000
Bonds and Loans-Enterprise	2,965,901	3,115,671	3,264,241	3,410,513
Total Outstanding Debt	8,974,732	9,737,075	11,162,608	12,564,843
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	-	-	-	-
OPWC Loans	289,207	188,852	215,928	243,004
Revenue Bonds-Enterprise	717,000	733,000	748,000	762,000
Bonds and Loans-Enterprise	2,965,901	3,115,671	3,264,241	3,410,513
Amount Available in Debt Service	-	-	-	782,193
Total Exemptions	3,972,108	4,037,523	4,228,169	5,197,710
Net Debt	5,002,624	5,699,552	6,934,439	7,367,133
Voted Debt Margin	58,379,138	54,598,942	51,377,928	50,513,180
Legal Debt Margin as a Percentage of the Debt Limit	92.11%	90.55%	88.11%	87.27%
Bonded Debt Limit (2)	25,952,705	24,719,398	23,924,947	23,752,125
Outstanding Debt:				
General Obligation Bonds	2,439,665	3,199,552	3,934,439	4,649,326
Bond Anticipation Note	2,000,000	2,500,000	3,000,000	3,500,000
Lease Purchase	562,959	-	-	-
Notes Payable	-	-	-	-
OPWC Loans	289,207	188,852	215,928	243,004
Revenue Bonds-Enterprise	717,000	733,000	748,000	762,000
Bonds and Loans-Enterprise	2,965,901	3,115,671	3,264,241	3,410,513
Total Outstanding Debt	8,974,732	9,737,075	11,162,608	12,564,843
Less Exemptions:				
General Obligation Bonds - Voted	-	-	-	-
OPWC Loans	289,207	188,852	215,928	243,004
Revenue Bonds-Enterprise	717,000	733,000	748,000	762,000
Bonds and Loans-Enterprise	2,965,901	3,115,671	3,264,241	3,410,513
Amount Available in Debt Service	-	-	-	782,193
Total Outstanding Debt	3,972,108	4,037,523	4,228,169	5,197,710
Amount of Debt Applicable to Debt Limit	5,002,624	5,699,552	6,934,439	7,367,133
Unvoted Debt Margin	\$ 20,950,081	\$ 19,019,846	\$ 16,990,508	\$ 16,384,992

- (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.

2015	2014	2013	2012	2011	2010
<u>\$ 2,356,632,130</u>	<u>\$ 2,216,644,050</u>	<u>\$ 2,185,616,280</u>	<u>\$ 2,167,654,080</u>	<u>\$ 2,186,122,137</u>	<u>\$ 2,176,266,945</u>
57,415,803	53,916,101	53,140,407	52,691,352	53,153,053	52,906,674
5,344,213	6,024,100	6,688,987	6,746,676	7,383,343	8,297,000
4,000,000	-	-	-	-	-
-	-	-	-	-	-
1,000,000	-	-	-	-	-
236,383	146,797	157,583	168,369	179,155	189,941
776,000	789,000	802,000	814,000	826,000	837,000
3,531,200	3,440,201	3,569,869	3,687,437	4,128,307	3,327,084
<u>14,887,796</u>	<u>10,400,098</u>	<u>11,218,439</u>	<u>11,416,482</u>	<u>12,516,805</u>	<u>12,651,025</u>
-	-	-	-	-	5,580,000
236,383	146,797	157,583	168,369	179,155	189,941
776,000	789,000	802,000	814,000	826,000	837,000
3,531,200	3,440,201	3,569,869	3,687,437	4,128,307	3,327,084
1,269,308	668,658	668,658	725,514	746,173	746,855
<u>5,812,891</u>	<u>5,044,656</u>	<u>5,198,110</u>	<u>5,395,320</u>	<u>5,879,635</u>	<u>10,680,880</u>
9,074,905	5,355,442	6,020,329	6,021,162	6,637,170	1,970,145
<u>48,340,898</u>	<u>48,560,659</u>	<u>47,120,078</u>	<u>46,670,190</u>	<u>46,515,883</u>	<u>50,936,529</u>
84.19%	90.07%	88.67%	88.57%	87.51%	96.28%
23,566,321	22,166,441	21,856,163	21,676,541	21,861,221	21,762,669
5,344,213	6,024,100	6,688,987	6,746,676	7,383,343	8,297,000
4,000,000	-	-	-	-	-
-	-	-	-	-	-
1,000,000	-	-	-	-	-
236,383	146,797	157,583	168,369	179,155	189,941
776,000	789,000	802,000	814,000	826,000	837,000
3,531,200	3,440,201	3,569,869	3,687,437	4,128,307	3,327,084
<u>14,887,796</u>	<u>10,400,098</u>	<u>11,218,439</u>	<u>11,416,482</u>	<u>12,516,805</u>	<u>12,651,025</u>
-	-	-	-	-	5,580,000
236,383	146,797	157,583	168,369	179,155	189,941
776,000	789,000	802,000	814,000	826,000	837,000
3,531,200	3,440,201	3,569,869	3,687,437	4,128,307	3,327,084
1,269,308	668,658	668,658	725,514	746,173	746,855
<u>5,812,891</u>	<u>5,044,656</u>	<u>5,198,110</u>	<u>5,395,320</u>	<u>5,879,635</u>	<u>10,680,880</u>
9,074,905	5,355,442	6,020,329	6,021,162	6,637,170	1,970,145
<u>\$ 14,491,416</u>	<u>\$ 16,810,999</u>	<u>\$ 15,835,834</u>	<u>\$ 15,655,379</u>	<u>\$ 15,224,051</u>	<u>\$ 19,792,524</u>

Wayne County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (000's)(2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2019	115,967	\$ 5,107,121	\$ 44,039	3.2%
2018	116,038	4,860,917	41,891	2.4%
2017	116,470	4,531,622	38,908	3.1%
2016	116,063	4,467,171	38,489	4.0%
2015	115,537	4,070,642	35,232	3.8%
2014	115,071	3,906,839	33,952	3.8%
2013	114,848	3,743,453	32,595	5.9%
2012	114,611	3,526,003	30,765	6.8%
2011	114,509	3,431,385	29,966	7.7%
2010	114,500	3,404,705	29,909	9.7%

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

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

Employer	Industry	2019 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	2,000	2.84%
Schaeffler	Manufacturer	2,000	2.84%
Wooster Community Hospital	Medical	1,250	1.78%
Wayne County	Governmental	871	1.24%
College of Wooster	Schools- Universities & College Academic	850	1.21%
Buehlers Fresh Foods	Retail - Grocery	800	1.14%
Artiflex	Metal Stamping (Manufacturers)	675	0.96%
Wooster Brush	Paint Brushes and Rollers	575	0.82%
Gerbert Poultry	Agriculture	550	0.78%
Ohio State University	Schools- Universities & College Academic	500	0.71%
Total		<u>10,071</u>	<u>14.32%</u>
Total Employment within the County (2)		<u>70,323</u>	

Employer	Industry	2010	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies, Preserves	1,394	2.36%
Wayne County	Government	813	1.38%
Luk USA LLC	Automotive	800	1.36%
College of Wooster	Schools- Universities & College Academic	700	1.19%
Ohio State University	Schools- Universities & College Academic	675	1.14%
Wooster Community Hospital	Hospitals	600	1.02%
Wooster City Schools	Schools- Universities & College Academic	564	0.96%
Wooster Brush	Paint Brushes and Rollers	555	0.94%
Gerstenslager Company	Automotive Stamping	524	0.89%
Wal-Mart Supercenter	Department Store	450	0.76%
Total		<u>7,075</u>	<u>12.00%</u>
Total Employment within the County		<u>59,008</u>	

Sources:

- (1) Wayne County Economic Development Council
- (2) Bureau of Economic Analysis

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

	2019	2018	2017	2016
General Government				
Legislative and Executive				
Commissioners	23.00	21.00	19.50	18.75
Auditor	26.50	26.50	26.25	26.50
Treasurer	5.00	5.00	4.50	4.50
Prosecuting Attorney	30.00	32.00	29.50	30.00
Board of Elections	10.00	10.50	43.00	21.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	5.00	6.25	5.00	5.00
Data Processing	2.00	2.00	2.00	2.00
Judicial				
Common Pleas Court	14.00	13.00	13.25	19.25
Probate Court	6.50	5.50	6.00	6.00
Juvenile Court	20.50	19.25	19.50	18.50
Municipal Court	20.00	23.00	23.00	21.00
Clerk of Courts	28.75	27.75	33.75	29.75
Law Library	0.50	0.50	0.50	0.50
Public Safety				
Sheriff	82.75	87.75	89.25	82.75
Probation	7.00	7.00	7.00	2.50
Disaster Services	2.00	2.00	3.00	3.00
Coroner	3.50	2.75	2.00	2.50
Justice Center	16.00	17.00	16.00	14.75
Public Works				
Engineer	47.00	42.00	35.00	46.00
Building Department	5.00	5.00	4.00	5.00
Sewer District	4.00	4.00	4.00	3.00
Wayne County Airport	3.25	2.75	3.25	2.50
Health				
DD	84.00	78.25	100.50	106.50
Dog and Kennel	6.25	5.25	4.00	4.00
Human Services				
Care Center	83.75	61.00	70.75	63.00
Jobs and Family Services	56.00	74.25	59.00	68.50
Children's Services	68.50	67.00	63.00	65.50
Child Support Enforcement Agency	22.00	21.00	22.25	22.25
Veteran Services	10.00	11.00	12.00	12.00
Total	<u>696.75</u>	<u>684.25</u>	<u>724.75</u>	<u>710.50</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.

2015	2014	2013	2012	2011	2010
18.75	18.50	19.50	19.00	19.00	19.50
24.00	27.50	27.00	27.00	27.00	29.50
4.00	4.25	4.00	4.00	4.00	5.50
29.25	19.50	29.25	25.50	24.50	25.00
22.00	18.50	21.00	23.50	11.00	9.00
4.00	4.00	4.00	4.00	4.00	4.00
5.00	3.00	5.00	5.00	5.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
20.25	20.75	20.75	21.75	21.25	22.00
5.50	5.00	4.00	4.25	4.00	4.00
18.50	19.00	18.50	17.00	20.50	20.50
20.75	21.00	21.00	21.50	22.50	21.00
32.00	32.00	32.50	32.75	32.75	34.25
1.00	0.50	0.50	0.50	0.50	0.50
80.25	79.50	77.75	73.75	67.00	66.50
2.50	2.50	2.50	2.50	2.00	2.50
2.00	2.00	2.00	2.00	2.00	2.00
2.00	2.00	2.00	2.00	2.00	2.00
16.25	18.50	18.25	17.25	20.00	21.75
46.00	44.50	44.50	43.00	43.25	44.25
6.00	5.50	4.50	4.50	4.50	5.50
3.00	3.00	3.00	3.00	4.00	5.00
2.00	0.00	0.00	0.00	0.00	0.00
113.00	132.25	138.30	163.25	187.25	190.50
2.50	0.00	0.00	0.00	0.00	0.00
60.00	62.00	64.50	70.50	76.00	73.00
57.50	61.00	60.00	61.00	64.00	65.00
63.50	63.00	62.50	61.25	58.50	60.00
22.25	23.25	22.25	23.00	22.50	28.50
12.50	12.00	12.00	12.00	5.00	12.00
<u>698.25</u>	<u>706.50</u>	<u>723.05</u>	<u>746.75</u>	<u>756.00</u>	<u>780.25</u>

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

	2019	2018	2017	2016
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	668	618	644	639
Number of meetings	53	53	55	52
Auditor				
Number of non-exempt conveyances	2,578	2,487	2,395	2,303
Number of exempt conveyances	1,791	1,768	1,859	1,746
Number of real estate transfers	4,369	4,255	4,254	4,049
Number of county parcels	59,357	59,274	59,525	59,461
Number of personal property returns	-	-	-	-
Number of checks issued	17,669	16,034	16,940	16,264
Treasurer				
Number of parcel billings	118,524	119,055	119,054	118,142
Return on portfolio	98.00	98.00	98.00	94.00
Prosecuting Attorney				
Number of cases - criminal - felony	679	723	500	402
Number of cases - criminal - municipal	1,707	2,165	2,180	2,057
Number of cases - traffic	1,081	1,081	1,221	780
Number of cases - civil	262	185	166	354
Number of township requests (2)	52	72	82	67
Board of Elections				
Number of registered voters	71,409	75,115	74,697	74,797
Number of voters last general election	20,872	74,797	24,694	50,485
Percentage of register voters that voted	29.23%	54.08%	33.06%	68.00%
Number Voting Machines	440	438	438	438
Recorder				
Number of deeds recorded	4,527	4,503	4,406	4,192
Number of mortgages recorded	3,832	3,668	3,998	3,867
Number of military discharges recorded	74	86	93	87
Buildings and Grounds				
Number of buildings	25	25	25	25
Square footage of buildings	678,724	678,724	678,724	678,724
Data Processing				
Number of users served	146	140	118	118
Central Purchasing				
Number of purchase orders issued	1,741	1,550	1,649	1,683
Judicial				
Common Pleas Court				
Number of civil cases filed	582	565	550	591
Number of criminal cases filed	617	752	499	402
Number of domestic cases filed	418	518	404	363
Probation				
Average daily case load	275	260	299	327
Domestic Relations				
Number of cases filed	418	518	404	53
Number of protective orders	77	89	63	23
Probate Court (1)				
Number of civil cases filed	1,334	1,370	N/A	1,459
Juvenile Court				
Number of adjudged delinquent cases filed	392	298	317	389

2015	2014	2013	2012	2011	2010
617	642	595	594	626	591
52	56	56	53	55	53
2,402	41	2,271	2,021	1,669	1,660
1,745	91	1,909	1,709	1,521	1,460
4,147	3,886	4,180	3,730	3,190	3,120
59,068	58,970	58,953	59,041	59,000	59,009
-	-	-	10	19	28
16,265	16,327	16,590	17,921	18,271	20,006
117,948	117,912	118,086	117,996	118,016	117,952
93.00	94.00	95.00	93.00	94.00	92.00
365	429	691	776	416	520
1,828	2,129	1,991	1,983	1,773	1,710
716	823	1,022	905	854	1,986
956	1,007	988	600	580	689
140	170	165	150	135	130
72,454	73,018	77,698	77,698	75,486	74,988
31,735	27,297	61,356	30,678	34,121	36,567
44.00%	37.00%	79.00%	40.00%	45.00%	48.00%
438	432	436	431	375	375
4,197	3,911	3,747	3,510	3,228	3,280
3,866	3,557	4,466	4,380	3,539	3,416
113	97	7	4	25	21
25	22	23	24	23	23
678,724	678,724	690,720	690,720	686,880	686,880
117	120	115	115	108	110
1,799	1,851	1,866	1,919	2,044	2,250
431	622	692	873	812	917
370	429	405	445	416	531
385	445	495	467	598	531
372	440	455	450	450	460
385	445	495	467	598	531
36	71	75	59	83	88
1,414	1,429	1,469	1,517	1,447	1,559
365	342	381	508	389	408

(Continued)

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

	2019	2018	2017	2016
Municipal Court				
Number of civil cases filed	1,908	2,024	1,888	1,672
Number of criminal cases filed	13,299	13,986	14,760	13,000
Number of domestic cases filed	459	440	597	578
Probation				
Average daily case load	202+/-	59.60	150+/-	77.80
Clerk of Courts				
Number of civil cases filed	582	539	842	591
Number of criminal cases filed	610	771	500	402
Law Library				
Law Library Budget	\$ 287,973	\$ 243,321	\$ 296,147	\$ 309,880
Number of volumes in collection	8,300	8,285	8,270	8,260
Number of electronic subscriptions	5	5	5	5
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	137	141	130	117
Prisoners booked	3,080	3,408	3,210	2,795
Prisoners released	3,079	3,402	3,203	2,773
Out of County bed days used	5	6	3	9
Enforcement				
Number of incidents reported	15,318	15,061	14,477	13,828
Number of citations issued	2,145	1,706	1,695	1,855
Number of papers served	2,886	3,467	2,657	2,768
Number of telephone calls	71,432	65,201	58,432	53,432
Number of transport hours	7,008	5,802	4,672	5,170
Number of court security hours	4,224	4,876	4,636	4,160
Disaster Services				
Number of emergency responses	1	-	1	4
Coroner				
Number of cases investigated	121	105	104	121
Number of autopsies performed	15	10	5	12
Number of referrals	457	454	463	407
Public Works				
Engineer				
Miles of roads resurfaced	92	37	57	13
Number of bridges replaced/improved	10	9	9	5
Number of culverts built/replaced/improved	38	58	10	49
Building Department				
Number of permits issued	719	701	706	710
Number of inspections performed	5,271	5,075	5,080	5,146
Sewer District				
Average daily sewage treated	425,000	425,000	375,000	375,000
Number of tap-ins	3	1	14	7
Number of customers	968	962	961	954

	2015	2014	2013	2012	2011	2010
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	73.00	68.40	106.25	N/A	74.83	85.25
	674	627	692	873	812	936
	370	429	405	445	416	531
\$	303,757	\$ 278,184	\$ 213,000	\$ 213,280	\$ 213,280	\$ 182,282
	8,240	8,215	8,185	8,135	8,112	8,088
	5	5	6	5	5	5
	109	114	112	117	111	110
	2,498	2,868	3,126	2,990	2,938	3,018
	2,386	2,881	3,123	3,010	2,941	3,029
	5	3	-	-	-	-
	13,125	10,732	10,479	10,167	8,624	8,251
	1,885	1,485	1,465	1,544	610	431
	2,056	2,285	2,710	3,183	4,030	5,410
	51,107	48,987	48,117	46,914	45,433	20,767
	4,871	3,658	3,258	2,210	2,026	1,696
	4,162	4,307	4,287	4,294	4,132	4,311
	4	9	8	-	-	1
	110	84	92	70	76	71
	15	13	12	5	12	8
	223	189	161	132	118	83
	8	18	26	37	15	25
	7	5	6	6	5	6
	24	34	34	60	30	33
	725	661	582	588	509	541
	5,438	4,591	4,232	3,897	3,762	3,905
	375,000	425,000	374,706	412,367	427,000	300,550
	8	1	2	4	4	7
	935	930	923	882	880	870

(Continued)

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

	2019	2018	2017	2016
Health				
DD				
Number of students enrolled				
Early intervention program	134	127	115	112
Preschool	11	13	15	15
School age	36	26	34	37
Number employed at workshop	N/A	N/A	N/A	N/A
Average client count by service type				
N.A.W. Habilitation	N/A	N/A	N/A	N/A
N.A. W. Sheltered Employment	N/A	N/A	N/A	N/A
N.A. W. Enclave/Supported Employ.	N/A	N/A	N/A	4
Individual Work Placement	67	67	67	65
Pre - ETS	98	93	-	-
Human Services				
Jobs and Family Services				
Average client count - food stamps	8,743	9,028	10,277	10,954
Average client count - day care	811	719	556	570
Average client count - WIA	17	26	26	82
Average client count - heating assistance	46	39	65	50
Average client count - job placement	2,530	1,818	3,157	7,615
Children's Services				
Average client count - foster care	133	131	116	131
Average client count - adoption	17	14	16	15
Child Support Enforcement Agency				
Average number of active support orders	6,011	5,895	5,963	6,021
Percentage collected	77.21%	77.52%	78.09%	77.58%
Veteran Services				
Number of clients served	116	147	139	155
Amount of benefits paid to County residents	\$ 187,297	\$ 166,013	\$ 180,989	\$ 96,281
Conservation and Recreation				
Community and Economic Development (3)				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	-	-	-	1
Number of jobs created	-	-	-	8
Number of jobs retained	-	-	-	8
Risk Management				
Number of claims	N/A	26	13	24

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

(2) Estimated

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

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

N/A - Information not readily available.

Source: County departmental records.

2015	2014	2013	2012	2011	2010
94	93	72	70	70	86
16	23	34	35	32	34
40	52	66	66	72	75
N/A	N/A	242	255	268	304
N/A	N/A	110	114	116	129
N/A	N/A	117	124	135	158
11	5	6	6	6	6
46	41	9	11	11	11
-	-	-	-	-	-
11,372	11,851	12,683	12,784	13,077	12,185
603	368	382	415	5,436	4,585
119	115	120	335	399	341
34	27	38	69	135	280
6,977	7,310	9,514	9,106	7,090	9,506
127	111	93	89	99	83
31	21	20	15	23	20
6,348	6,498	6,502	6,427	7,054	7,276
77.00%	76.50%	75.90%	76.00%	74.50%	70.23%
160	182	226	224	247	266
\$ 224,898	\$ 220,930	\$ 294,282	\$ 280,782	\$ 311,239	\$ 334,127
N/A	N/A	N/A	N/A	N/A	N/A
-	-	-	1	-	-
-	-	-	3	-	-
-	-	-	8	-	-
23	-	-	-	-	-

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

	2019	2018	2017	2016
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	2,950	2,950	2,950	2,950
Auditor				
Administrative office space	5,366	5,366	5,366	5,366
Treasurer				
Administrative office space	2,967	2,967	2,967	2,967
Prosecuting Attorney				
Administrative office space	5,960	5,960	5,960	5,960
Board of Elections				
Administrative office space	4,473	4,473	4,473	4,473
Recorder				
Administrative office space	3,337	3,337	3,337	3,337
Buildings and Grounds				
Administrative office space	615	615	615	615
Data Processing				
Administrative office space	472	472	472	472
Central Purchasing				
Administrative office space	132	132	132	132
Risk Management				
Administrative office space	140	140	140	140
Judicial				
Common Pleas Court				
Number of court rooms	4	4	4	4
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	3	3	3	3
Municipal Court				
Number of court rooms	3	3	3	3
Clerk of Courts				
Administrative office space	7,220	7,220	7,220	7,220
Domestic Relations				
Administrative office space	1,200	1,200	1,200	1,200
Law Library				
Administrative office space	2,491	2,491	2,491	2,491
Information Technology				
Administrative office space	787	787	787	787
Public Safety				
Sheriff				
Jail capacity	120	120	120	120
Number of patrol vehicles	22	22	22	24
Probation				
Administrative office space	2,825	2,825	2,825	2,825
Disaster Services				
Number of emergency response vehicles	2	2	2	2

2015	2014	2013	2012	2011	2010
2,950	2,950	2,950	2,392	2,392	2,392
5,366	5,366	5,366	5,366	5,366	5,366
2,967	2,967	2,967	2,967	2,967	2,967
5,960	5,960	5,960	5,960	5,960	5,960
4,473	4,473	4,473	4,473	4,473	4,473
3,337	3,337	3,337	3,337	3,337	3,337
615	615	615	615	615	615
472	472	472	472	472	472
132	132	132	132	132	132
140	140	140	140	140	140
4	4	4	4	4	4
1	1	1	1	1	1
3	3	3	3	3	3
3	3	3	3	3	3
7,220	7,220	7,220	7,220	7,220	7,220
1,200	1,200	1,200	1,200	1,200	1,200
2,491	2,491	2,491	2,491	2,491	2,491
787	787	787	787	787	787
120	120	120	120	120	120
29	32	30	28	29	29
2,825	2,825	2,825	2,825	2,825	2,825
2	2	2	2	2	1

(Continued)

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

	2019	2018	2017	2016
Coroner				
Number of emergency response vehicles	1	1	1	1
Public Works				
Engineer				
Centerline miles of roads	499	500	499	500
Number of bridges	492	492	494	494
Number of culverts-estimated	2,647	2,824	2,550	2,550
Number of traffic signs-estimated	9,314	10,123	8,500	8,500
Number of vehicles	57	62	62	61
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	7	7	8	7
Number of pumping stations	15	14	14	14
Miles of sewer lines	40	32	26	26
Health				
DD				
Number and type of facilities	2	3	3	4
Number of busses	8	8	12	14
Human Services				
Jobs and Family Services				
Administrative office space	23,645	23,645	23,645	23,645
Number of vehicles	3	3	3	3
Children's Services				
Administrative office space	27,075	27,075	27,075	27,075
Number of vehicles	10	1	1	1
Child Support Enforcement Agency				
Administrative office space	2,981	2,981	2,981	2,981
Number of vehicles	1	1	1	1
Veteran Services				
Administrative office space	3,069	3,069	3,069	3,069
Number of vehicles	3	3	3	3

Source:

Auditor's Office
Maintenance Department
Environmental Services
Engineer Department

2015	2014	2013	2012	2011	2010
1	1	1	1	1	1
500	500	499	499	499	499
487	487	488	490	490	492
2,550	2,550	2,500	2,500	2,500	2,500
8,000	8,000	8,000	8,000	8,000	8,000
60	60	61	61	61	60
1,881	1,881	1,881	1,881	1,881	1,881
7	8	8	8	9	10
14	12	12	12	11	11
26	23	23	23	23	23
4	4	4	4	4	4
15	23	23	29	29	29
23,645	23,645	23,645	23,645	23,645	23,645
3	3	3	3	3	3
27,075	27,075	27,075	27,075	27,075	27,075
1	1	1	1	1	1
2,981	2,981	2,981	RENTAL	RENTAL	RENTAL
1	1	1	2	2	2
3,069	3,069	3,069	3,069	3,069	3,069
3	2	2	2	2	2

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WAYNE COUNTY ELECTED OFFICIALS

December 31, 2019

AUDITOR

Jarra Underwood

CLERK OF COURTS

Tim Neal

COMMON PLEAS JUDGES

Cory Spitler

Mark Wiest

CORONER

Amy Jolliff

ENGINEER

Scott Miller

MUNICIPAL JUDGES

Michael Rickett

Timothy VanSickle

PROBATE JUDGE

Latecia Wiles

PROSECUTOR

Dan Lutz

RECORDER

Jane Carmichael

SHERIFF

Travis Hutchinson

TREASURER

Melissa Koch

BOARD OF COMMISSIONER

Ron Amstutz

Sue Smail

Becky Foster

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OHIO AUDITOR OF STATE
KEITH FABER



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
JULY 16, 2020**