



# Comprehensive Annual Financial Report



*For the fiscal year ended  
December 31, 2000*





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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Wayne County Commissioners  
Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

We have reviewed the Independent Auditor's Report of Wayne County, prepared by Lennon & Company, for the audit period January 1, 2000 through December 31, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Wayne County is responsible for compliance with these laws and regulations.

JIM PETRO  
Auditor of State

July 26, 2001



**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

of

**WAYNE COUNTY, OHIO**

for the

**YEAR ENDED DECEMBER 31, 2000**

**PREPARED BY  
AUDITOR'S OFFICE  
JARRA UNDERWOOD, AUDITOR**



**428 WEST LIBERTY STREET**

**WOOSTER, OHIO 44691**



WAYNE COUNTY, OHIO

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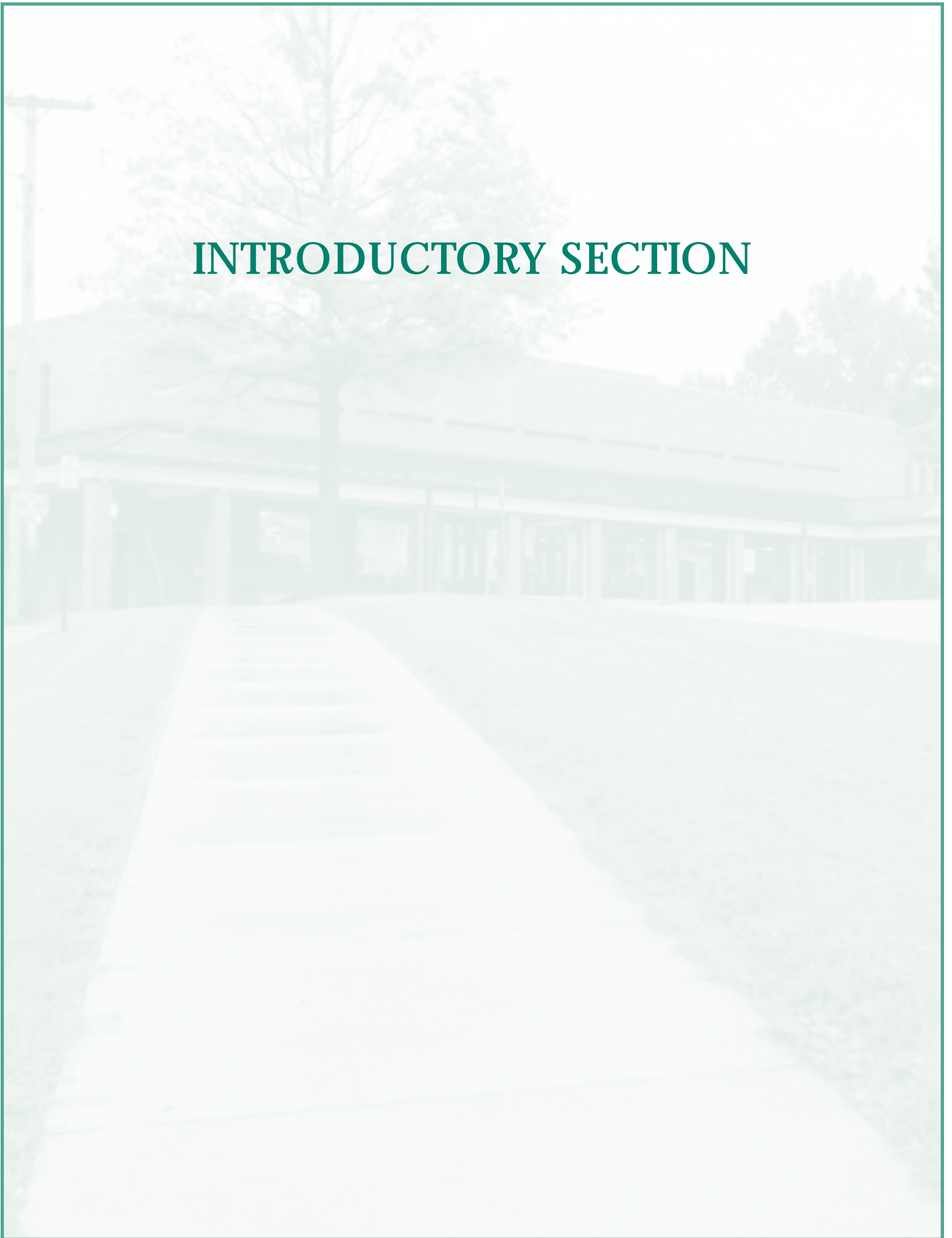
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# INTRODUCTORY SECTION







# Wayne County

JARRA UNDERWOOD  
WAYNE COUNTY AUDITOR

June 29, 2001

To the Citizens of Wayne County, Ohio and  
Board of County Commissioners  
the Honorable Fred Cannon  
the Honorable Cheryl Noah  
the Honorable Mark Sheppard

I am pleased to present the Comprehensive Annual Financial Report ("CAFR") of Wayne County, Ohio ("County") for the fiscal year ended December 31, 2000. This report, which is prepared in conformance with accounting principles generally accepted in the United States of America ("GAAP") as set forth by the Government Accounting Standards Board ("GASB"), is indicative of the continued commitment of the Auditor's office to provide quality financial information to the citizens of the County and all other interested parties. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor's office. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The CAFR is presented in four sections: the Introductory Section, the Financial Section, the Statistical Section, and the Compliance Section. The Introductory Section contains a table of contents, this transmittal letter, a list of elected officials, an organizational chart of the County, and the County's 1999 Certificate of Achievement for Excellence in Financial Reporting. The Financial Section includes the Independent Auditor's report, the general purpose financial statements ("GPFS"), and the combining and individual fund and account group financial statements and schedules. The Statistical Section presents historical financial, analytical, economic, and demographic information about the County. The Compliance Section includes the auditor's report on the internal control over financial reporting and compliance with applicable laws and regulations. This section also includes all the reports and schedules required under the Single Audit Act and the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations receiving federal awards.

## REPORTING ENTITY AND SERVICES

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

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

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

The County is also associated with the following organizations:

Joint Ventures Without Equity Interest

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

Jointly Governed Organizations

Stark Regional Community Corrections Center  
Medway Drug Enforcement Agency

Related Organizations

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

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

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

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

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

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

### The County

The County is located in Northeastern Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. The State of Ohio originally recognized the present County as a township of Columbiana County known as Killbuck. As new counties were authorized in 1808, Killbuck Township established its own governing bodies and was reorganized as Wayne County in 1812. Currently the County includes sixteen townships, twelve villages, and three cities. Of the three cities, Wooster is the County seat and the largest city in the County. The County encompasses 561 square miles with approximately 111,564 residents.

The County is served by two community hospitals: Wooster Community (134 beds) and Dunlap Memorial (38 beds). Both hospitals are growing businesses. Wooster Community will be investing in excess of \$4 million dollars for a diagnostic area and special procedures lab. In addition, Wooster Community has plans for a new medical building that will cost in excess of \$10 million dollars. Wooster Community celebrated its 50<sup>th</sup> anniversary in 2000. Dunlap Memorial invested in excess of \$800,000 in capital equipment and property improvements in 2000. These investments reflect the commitment and continued improvement to better serve the people of Wayne County.

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



### Form of Government

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

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

As real property assessor, the Auditor is responsible for a full reappraisal of the over 54,060 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 1996 and a statistical update completed for tax year 1999. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

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

### ECONOMIC CONDITIONS AND OUTLOOK

The economic condition for the County has continued to improve over the past several years and 2000 was certainly no exception. The economy of the County consists of a diversified mixture of agriculture, commercial, and industrial enterprises. The County's average unemployment rate for 2000 was 3.8% compared with the national unemployment rate of 4.3%. During 2000, the County maintained an average labor force of 57,200 of which 55,300 were employed.

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

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

In the County, many small businesses were started in 2000. New commercial establishments are being constructed at a fast rate in the north end of Wooster and various other sections of the County resulting in a significant increase in sales tax revenue.

With the tremendous growth both in residential and commercial construction and the increase in sales tax revenue, the financial outlook for the County appears positive.

While the County has benefitted from the tremendous residential, commercial and industrial growth in recent years, there has been a concerted effort to conserve the County's rural atmosphere. The Board of Commissioners appointed a Farm Land Preservation Task Force in 1998 and created the Office of Farmland Preservation in 2000. A quarter percent sales tax will be placed on the ballot in November of 2001. If passed, the funding will begin for purchased development rights (a farmland preservation vehicle).

## MAJOR INITIATIVES

### Current Projects

The County continues to be involved in a variety of projects. These projects reflect the County's commitment to ensuring that its citizens are able to live and work in an enviable environment.

The Board of Commissioners have contracted with an architectural firm to conduct a space utilization study of the County Engineers office current building. The study was required to determine the possible use of the space available once the County Engineers office moves into its newly renovated building. At this time, a cost estimate is not available for these renovations. It is hopeful that the project will commence in 2001.

Akron Brass completed a 75,000 square foot expansion project in excess of \$8 million.

JAE Tech renovated an existing facility in Apple Creek creating 75 new jobs, investing \$5.8 million.

Luk Inc. completed an expansion in their torque converter plant, building machinery and equipment, investing \$19 million.

The OARDC and ATI created an education facility (C.E.E.D) to host conferences. The investment was in excess of \$5 million.

Schiels America and Stoll farms, both agricultural businesses in the City of Orrville area, have invested \$1.45 million and \$12.4 million, respectively, to further enhance our agricultural roots.

TekFor, a German based company, constructed a new \$50 million facility, including building, machinery and equipment in the new Wooster Industrial Park.

The total industrial investment of the County in 2000 was in excess of \$110,000,000.

The City of Orrville completed their downtown streetscape project.

The City of Rittman has a new recreational facility that has been long anticipated.

Residential development during 2000 added an additional \$57 million to the real estate tax base in the County.

The Board of Commissioners in conjunction with Wooster Community Hospital installed a walking path at the Kinney Property to promote wellness in the County.

### Future Projects

The County will continue to provide a variety of services required to meet the needs of its citizens and actively support economic development in the area. We look forward to the following significant activities made possible by the citizens of Wayne County and its government:

The County Recorders Office will be equipped with imaging software. This will eliminate paper copies and documents can be retrieved more easily. The Auditor and Treasurer's Offices will be joining forces for two major enhancements which will better serve the public and the County: Direct deposit of payroll for County employees and a web site offering real estate information from the Auditor's and Treasurer's Offices on-line so that information can be accessed twenty four hours a day, seven days a week. This will be a tremendous benefit for clients of both offices.

Northwestern Local School District passed a bond issue in February 2001 which will enable it to carry out plans for a new elementary school and major renovations and additions to the middle school and high school. The school system applied to the Ohio School Facilities Commission Project for \$15,000,000 based on the passage of the bond issue. The project has a total approximate budget of \$18.5 million and will be completed over the next three years.

The Wayne County Library Board is planning to construct a new library for the citizens of the County.

The Board of Commissioners will solicit bids for a new Municipal Court Facility and renovation to the existing Justice Center.

### Department Focus

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

During 2000, the Auditor's Office implemented a new payroll system that will better serve the County's 950 employees. The Auditor's Office also began the process of implementing direct deposit of payroll for County employees. Direct deposit will eliminate a majority of "paper checks" and streamline the entire payroll process. Direct deposit was effective in June 2001.

During 2000, the Auditor's Office networked the entire office with personal computers. The networking of the computers improves efficiencies and sharing of information. Many functions which use to be performed manually are now computerized which results in increased accuracy and time savings.

A web site is currently under development that will offer real estate information from the Auditor's and Treasurer's Offices on-line so that information can be accessed twenty four hours a day, seven days a week. The web site will provide residents and property owners with access to a wide array of County data, forms and applications. The site will provide users with appraisal information such as ownership, property tax amounts and building characteristics. Upon completion, other information that will be available on the web site includes the annual financial report, tax rates, applications for homestead exemption and dog licenses, and links to related State of Ohio web sites.

The Auditor's Office is in the process of implementing a Geographic Information System (GIS). The GIS will aid the Auditor's Office by streamlining the calculations of Current Agricultural Use Values. The GIS will provide the public with a vast array of services including detailed geographic plotting of land parcels, a description of soil types, exact coordinates of buildings, property, schools, zoning roads, streams, flood zones, aerial photography, and any other geographic related information. The GIS system could also decrease 911 response time to many of the citizens of the County. Establishing the GIS is a top priority for the County. Once implemented, the GIS will be an integral part in the daily operations of various County departments. The GIS will increase the efficiency of many governmental duties by making information readily available and comprehensive.

The Auditor's Office has contracted to reappraise the County's approximately 54,000 parcels. The County Auditor is responsible for a full reappraisal every six years, with an interim update every third year. The last full reappraisal was completed in 1996 and a statistical update was completed for tax year 1999. The process of making a full reappraisal takes about two years and the new values will be calculated as of January 1, 2002.

The Auditor's Office is also taking necessary steps to early implement GASB Statement No. 34 at December 31, 2001. The County is not required to enact the new financial reporting model until December 31, 2002. The Auditor's Office is dedicated to providing the best possible financial report to it's citizens.

## FINANCIAL INFORMATION

### Basis of Accounting

The County's accounting system is organized on a "Fund Basis". Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a basis other than GAAP, for the year ended December 31, 2000, the County prepared its CAFR on a modified accrual basis of accounting for governmental, expendable trust and agency funds, and on an accrual basis of accounting for proprietary funds according to GAAP. The modified accrual basis of accounting recognizes revenue when measurable and available and expenditures when goods or services are received. The accrual basis of accounting recognizes revenue when measurable and available and expenditures when incurred. The basis of accounting for the various funds and account groups is fully described in Note 2 C of the GPFS.

### Accounting System and Budgetary 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 GPFS 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 judgements by management.

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

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

### Governmental Funds

The following schedule presents a summary of revenue by source for the fiscal year ended December 31, 2000 for all governmental fund types (governmental funds types are comprised of the general, special revenue, debt service, capital projects, and expendable trust funds). Also presented are the amounts and percentages of revenue sources as well as the increases and decreases from December 31, 1999:

<u>Revenue by Source</u>	<u>2000 Amount</u>	<u>Percent of Total</u>	<u>1999 Amount</u>	<u>Percent of Total</u>	<u>Increase or (Decrease)</u>
Taxes	\$20,059,032	31.40%	\$18,144,132	34.11%	\$ 1,914,900
Charges for Services	7,032,594	11.01	5,938,695	11.17	1,093,899
Licenses and Permits	231,348	.36	234,092	.44	(2,744)
Fines and Forfeitures	784,441	1.23	836,565	1.57	(52,124)
Intergovernmental	30,969,872	48.47	24,623,132	46.30	6,346,740
Special Assessments	2,547	.00	2,544	.00	3
Investment Income	2,722,554	4.26	1,922,061	3.61	800,493
Rental Income	200,220	.31	234,756	.44	(34,536)
Other	1,891,177	2.96	1,255,921	2.36	635,256
Total	<u>\$63,893,785</u>	<u>100.00%</u>	<u>\$53,191,898</u>	<u>100.00%</u>	<u>\$10,701,887</u>

Taxes and intergovernmental revenues are the major components of the County's revenues and represent \$51,028,904 or 79.87% and \$42,767,264 or 80.40% of fiscal 2000 and 1999 revenues, respectively. Taxes include real estate, personal property, manufactured homes, and revenue received from sales taxes. Tax revenue increased as a result of increased sales tax revenue generated from the rapid development of commercial establishments in the north end of Wooster and in various other sections of the County. Intergovernmental revenue primarily consists of State and Federal Grants, motor vehicle license taxes, gasoline taxes, other State shared revenues and grant monies designated to assist the County with major undertakings for the benefit of the citizens of the County. The increase in the intergovernmental revenue is primarily due to grant monies received during the fiscal year in the capital projects fund for the financing of the Federal Bridge, Rails to Trails and Railroad Crossing Improvement construction projects. The increase in investment income is the result of investments by the County in higher interest investment earnings. The County makes an effort to maximize earnings while maintaining safety in all investments.

The following schedule presents a summary of expenditures by function for the fiscal year ended December 31, 2000 for all governmental fund types (governmental funds are comprised of the general, special revenue, debt service, capital projects, and expendable trust funds). Also presented are the amounts and percentages of expenditures by function as well as increases and decreases from December 31, 1999:

<u>Expenditure by Function</u>	<u>2000 Amount</u>	<u>Percent of Total</u>	<u>1999 Amount</u>	<u>Percent of Total</u>	<u>Increase or (Decrease)</u>
<b>General Government:</b>					
Legislative & Executive	\$6,940,490	12.01%	\$ 6,443,001	12.58%	\$ 497,489
Judicial	3,193,346	5.53	2,987,531	5.83	205,815
Public Safety	7,642,891	13.23	8,083,315	15.79	(440,424)
Public Works	6,950,475	12.03	6,246,740	12.20	703,735
Health	430,812	.75	364,903	.71	65,909
Human Services	26,250,203	45.45	21,526,776	42.04	4,723,427
Conservation and Recreation	45,770	.08	20,000	.04	25,770
Economic Development	953,692	1.65	546,976	1.07	406,716
Urban Redevelopment	364,025	.63	365,345	.71	(1,320)
Other	670,818	1.16	645,249	1.26	25,569
Capital Outlay	4,000,960	6.93	3,662,644	7.15	338,316
<b>Debt Service:</b>					
Principal Retirement	225,492	.39	214,390	.42	11,102
Interest Charges	91,170	.16	100,355	.20	(9,185)
<b>Total</b>	<u>\$57,760,144</u>	<u>100.00%</u>	<u>\$51,207,225</u>	<u>100.00%</u>	<u>\$6,552,919</u>

Human services, public works, public safety and legislative and executive expenditures are the major components of the County's expenditures and represent \$47,784,059 or 82.92% and \$42,299,832 or 82.61% of fiscal 2000 and 1999 expenditures, respectively. Human services consists of expenditures from the Bureau of Child Support, Job and Family Services Fund, County Home Funds, MRDD Funds, and Children Services Funds. The increase in expenditures is the result of increased services provided by the Department of Children Services and the Board of MRDD. Public works consists primarily of expenditures from the Motor Vehicle - Gas Tax Fund which accounted for \$6,562,030 or 94.41% of the total function expenditures. Public safety consists primarily of expenditures related to the Justice Center, Detention Home and Sheriff's department which accounted for approximately \$5,600,000 or 74.16% of the total function expenditures. Legislative and executive expenditures accounted for \$6,940,490 or 11.99% of total 2000 expenditures and reflect the operations of such offices and departments as the Auditor, Commissioners, Treasurer, Prosecutor and Data Processing. Judicial expenditures accounted for \$3,193,346 or 5.53% of the total 2000 expenditures and reflect the operations of such offices and departments as the Common Pleas Court, Juvenile Court, the Clerk of Courts, Probate Court and Adult and Juvenile Probation.

### **General Fund**

General fund revenues and other financing sources under the modified accrual basis of accounting totaled \$21,757,391 during 2000. The largest sources of revenue to the general fund were real estate, personal property, and sales taxes which amounted to \$10,434,764 or 47.96% of total revenue and other financing sources.

General fund expenditures and other financing uses under the modified accrual basis of accounting totaled \$19,090,758 during 2000. General government functions accounted for \$8,875,894 or 46.49% of general fund expenditures and other financing uses (primarily for legislative, executive, and judicial programs administered by the elected officials). The next largest individual category of expenditures was for public safety functions, which includes the operation of the Sheriff's Department and the Justice Center. Public safety functions accounted for \$6,653,405 or 34.85% of general fund expenditures and other financing uses.

### **Special Revenue Funds**

Revenues and other financing sources in the special revenue funds totaled \$39,735,802. Of this total, \$25,261,374 or 63.57%, represented intergovernmental revenue. Intergovernmental revenue consisted primarily of \$4,690,865 in shared license and gas tax revenue from the State of Ohio received in the Motor Vehicle and Gas Tax Fund, \$8,303,293 in assistance from State and Federal funds in the Job and Family Services Fund for human services programs and \$3,878,481 in State and Federal Funds for the operation of the County Board of MRDD. The remaining intergovernmental revenues are predominately State and Federal Grants for public safety, public works, and health programs.

Special revenue funds' expenditures and other financing uses under the modified accrual system totaled \$36,794,335 during 2000. Support of human services and public works accounted for \$25,554,637 or 69.53% and \$6,793,563 or 18.46%, respectively, of the special revenue funds' expenditures and other financing uses. Two special revenue funds had a deficit fund balance at December 31, 2000. The Juvenile Justice Grant Fund's deficit of \$3,518 and the COPS Program Fund's deficit of \$1,545 were caused by the application of GAAP. It is anticipated that these deficits will be alleviated by intergovernmental revenues not recognized at December 31, 2000.

### **Debt Service**

The debt service funds are used to account for the accumulation of resources for, and payment of, interest and principal on long-term obligations. The major source of revenue and other financing sources of the debt service funds are property taxes and rental income. The County retired \$206,000 in general obligation bonds and \$10,890 on an Ohio Public Works Commission ("OPWC") loan during 2000. In addition, the County paid \$88,519 in interest on these obligations. The general obligation bonds and the OPWC loan are accounted for in the general long-term obligations account group. Principal and interest related to debt reported in the general long-term obligations account group is shown in the debt service funds.

### **Expendable Trust and Agency Funds**

The County maintains two expendable trust funds to account for unclaimed monies and possible contingencies related to the sale of the Mt. Eaton Landfill. At December 31, 2000, the fund balances of the Unclaimed Monies Fund and the Mt. Eaton Landfill Trust Fund were \$98,550 and \$550,000, respectively. See Note 22 to the GPFS for more information on the Mt. Eaton Landfill Trust Fund. The County maintains approximately twenty-seven agency funds to account for assets held by the County as an agent for individuals, private organizations or other governmental units. The most significant agency funds maintained by the County at December 31, 2000 are undivided taxes, payroll, undivided local government monies, and monies due to other governments such as the Board of Health, the Mental Health and Recovery Board and the Soil and Water Conservation District.

### **Enterprise Funds**

The County's enterprise funds consist of landfill and sewer system operations. On December 31, 1998, the Mt. Eaton Landfill was sold by the County. During fiscal year 1999, the County sold all remaining assets of the landfill and began collecting royalties of \$.70 per ton dumped at the landfill. See Note 22 to the GPFS for more information on the sale of the landfill. For fiscal year 2000, the Mt. Eaton Landfill Fund reported operating income of \$39,608. For fiscal year 2000, the Sanitary Sewer District Fund reported an operating loss of \$740. The accumulated deficit of the Sanitary Sewer District Fund was \$442,553 at December 31, 2000. The Sanitary Sewer District Fund's deficit is a result of accumulated operating losses. This deficit will be eliminated as user charges are increased. The County will continue to improve the operation of the Sanitary Sewer District Fund in order to return it to a sound financial condition.

### **Internal Service Funds**

The County maintains three internal service funds to account for self-insured health benefits, a regional 911 police and fire emergency system and the contracting of police protection to various subdivisions. The Health Care Fund had a net loss of \$93,361 and an accumulated deficit of \$399,947 at December 31, 2000. The Health Care Fund's deficit is a result of recording a liability of \$717,813 for claims incurred as of December 31, 2000 but not paid until 2001. This deficit will be eliminated as premiums are collected to pay these claims. The 911 System Fund had net income of \$5,522 and an accumulated deficit of \$92,795 at December 31, 2000. The 911 System Fund's deficit is a result of accumulated operating losses. The deficit will be eliminated as user charges are increased. The 911 System Fund had contributed capital and a fund equity balance of \$271,471 and \$178,676, respectively, at December 31, 2000. The Sheriff Policing Rotary Fund had a net loss of \$1,486 and retained earnings of \$67,259 at December 31, 2000.

### **Debt Administration**

At December 31, 2000, the County had two debt issues outstanding. These issues included \$1,362,000 in general obligation bonds and \$76,228 in an OPWC Loan. On December 28, 2000, the County issued \$4,500,000 in bond anticipation notes to finance the acquisition and construction of an addition to the County Justice Center and to finance renovations and improvements to the existing County Justice Center. See Note 13 to the GPFS for more detail on the bond anticipation notes. The County has maintained its A-1 rating from Moody's Investors Service.

### **Cash Management**

The County Treasurer, as custodian of all County monies, is responsible for investing idle funds and directing the investment policies of the County. The County pools its cash for maximum investment efficiency and to simplify accountability.

The County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. During the fiscal year ended December 31, 2000, the County's cash resources were divided among bank deposits, certificates of deposit, and investments in government securities and STAR Ohio (State Treasurer's Investment Pool). Approximately 99% of all available monies are continuously maintained in interest bearing activities. In accordance with state constitutional and statutory requirements, interest is deposited almost entirely in the general fund.

### **Risk Management**

Wayne County has contracted with Arthur J. Gallagher & Company to meet the needs of the County for general liability, property, auto, crime, forgery, and employee liability, public officers liability, and boiler and machinery insurance. The County also carries insurance coverage that protects individual department from liabilities arising from normal operations. The County has contracted with Frontier Insurance Company to provide social service professional liability and with CNA Insurance Company to provide care center professional liability.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of employee compensation. The rate is calculated based on accident history and administrative costs.

The County has also established a risk management program for the self-insurance of employee health care benefits. This risk management program is further described in Note 15 to the GPFS.

## **OTHER INFORMATION**

### **Independent Audit**

Included in this report is an unqualified audit opinion rendered on the County's GPFS as of and for the year ended December 31, 2000, by our independent auditor, Lennon & Company. County management plans to continue to subject the GPFS to an annual independent audit as part of the preparation of a CAFR. The auditor's report on the GPFS 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 Federal Awards Expenditures, findings and recommendations, and a combined report on internal control and compliance, are published in the compliance section of this report.

### **Use of the Report**

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

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

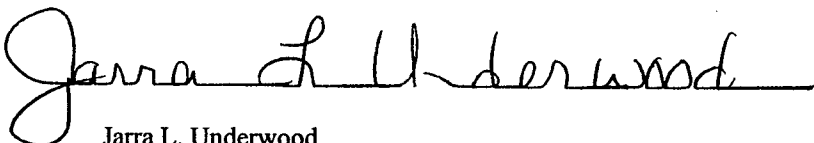
### **Certificate of Achievement for Excellence in Financial Reporting**

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 1999. This was the fifth consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

### **Acknowledgments**

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

Sincerely,



Jarra L. Underwood  
Wayne County Auditor



**WAYNE COUNTY, OHIO**

**ELECTED OFFICIALS  
DECEMBER 31, 2000**

***BOARD OF COMMISSIONERS:***

Fred Cannon  
Cheryl Noah  
Mark Sheppard

***AUDITOR:***

Jarra Underwood

***CLERK OF COURTS:***

Carol White-Millhoan

***CORONER***

Dr. J.T. Questel

***COURT OF COMMON PLEAS:***

Mark K. Weist  
Robert Brown

***COUNTY COURT JUDGES:***

Stuart K. Miller  
William D. Evans

***ENGINEER:***

Roger Terrill

***PROBATE COURT:***

William Bailey

***PROSECUTOR:***

Martin Frantz

***RECORDER:***

Jane Carmichael

***SHERIFF:***

Thomas Maurer

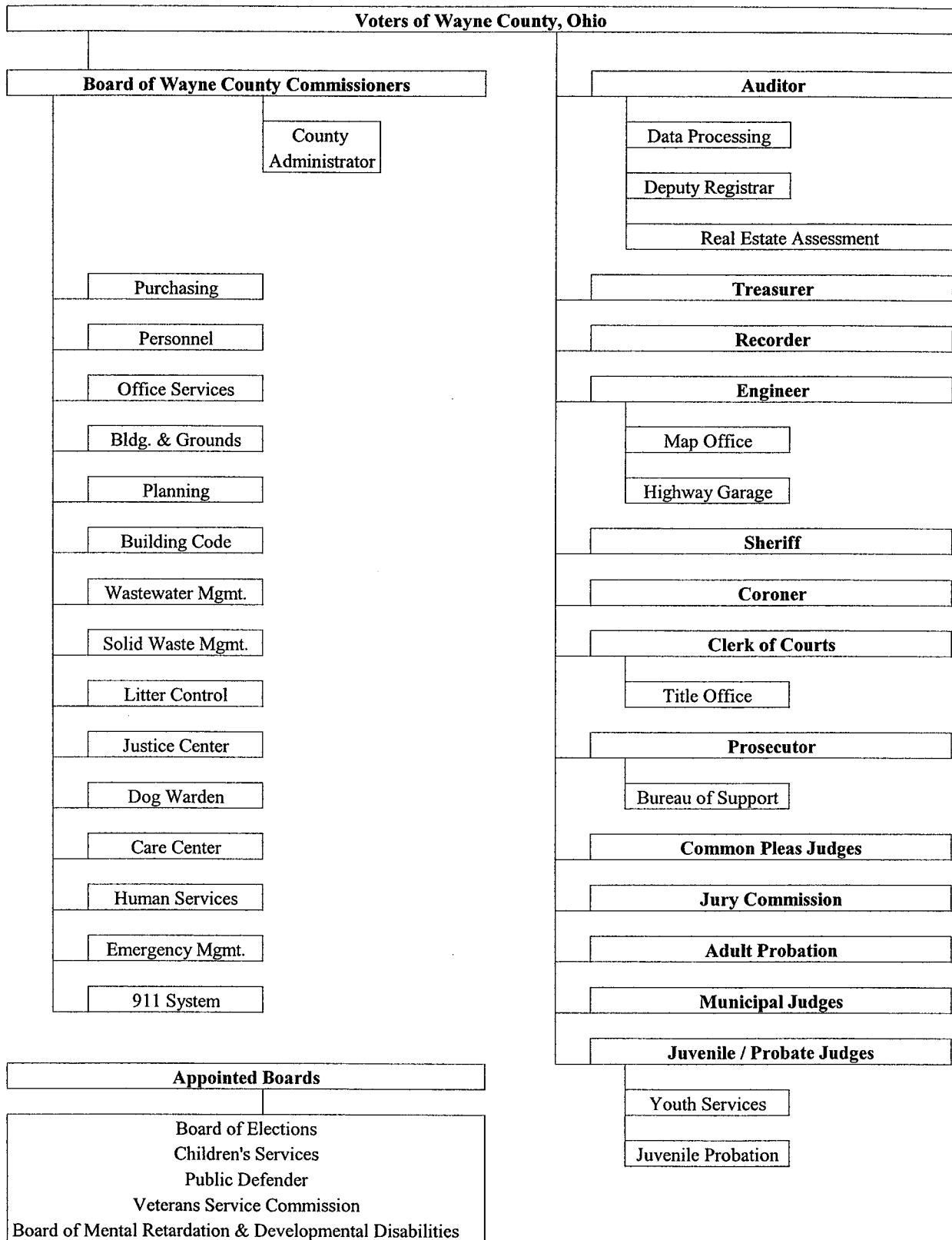
***TREASURER:***

Beverly Shaw

**WAYNE COUNTY, OHIO**

**ORGANIZATION CHART**

DECEMBER 31, 2000



# 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, 1999

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



*Anne Spray Kinsey*  
President

*Jeffrey L. Essler*  
Executive Director





# FINANCIAL SECTION



## INDEPENDENT AUDITOR'S REPORT

Wayne County Commissioners  
Wayne County  
428 W. Liberty Street  
Wooster, Ohio 44691

We have audited the accompanying general purpose financial statements of Wayne County as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of Wayne County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Nick Amster Sheltered Workshop, Inc., which represents the entire discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Nick Amster Sheltered Workshop, Inc., is based on the report of the other auditors.

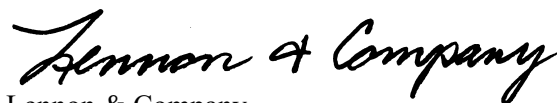
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Wayne County, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Wayne County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The statistical section, as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Wayne County. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and therefore we express no opinion thereon.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2001 on our consideration of Wayne County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



Lennon & Company  
Certified Public Accountant  
June 29, 2001





**GENERAL PURPOSE FINANCIAL  
STATEMENTS**

WAYNE COUNTY, OHIO

COMBINED BALANCE SHEET  
ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNIT

DECEMBER 31, 2000

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>Assets and other debits</b>						
<b>Assets:</b>						
Equity in pooled cash and cash equivalents . . . . .	\$7,384,676	\$18,767,772	\$287,498	\$9,571,048	\$314,310	\$527,942
Cash in segregated accounts . . . . .	30,075	139,296		281,382		
Investments in segregated accounts . . . . .						
Deposits . . . . .						
Receivables (net of allowances of uncollectibles):						
Sales taxes . . . . .	1,351,399	71,335				
Real and other taxes . . . . .	3,187,265	8,889,670				
Accounts . . . . .	105,395	147,990		7,054	32,409	27,144
Accrued interest . . . . .	590,754	4,008				1,571
Advances to other funds . . . . .	9,000					
Due from other funds . . . . .	98,047	142,744				
Due from other governments . . . . .	90,341	1,750,789		155,391		
Prepayments . . . . .	51,558	38,446				
Materials and supplies inventory . . . . .	139,811	63,320				
Loans receivable . . . . .		349,316				
Fixed assets (net of accumulated depreciation where applicable) . . . . .					1,919,221	58,099
<b>Other debits:</b>						
Amount available in debt service fund . . . . .						
Amount to be provided from general government resources . . . . .						
<b>Total assets and other debits . . . . .</b>	<b>\$13,038,321</b>	<b>\$30,364,686</b>	<b>\$287,498</b>	<b>\$10,014,875</b>	<b>\$2,265,940</b>	<b>\$614,756</b>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	Component Unit	Total Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$9,086,119			\$45,939,365		\$45,939,365
705,145			1,155,898	\$137,499	1,293,397
				620,407	620,407
				1,000	1,000
32,086			1,454,820		1,454,820
74,064,399			86,141,334		86,141,334
4,717			324,709	127,912	452,621
11			596,344		596,344
			9,000		9,000
			240,791		\$240,791
53,970			2,050,491		2,050,491
			90,004	3,250	93,254
			203,131		203,131
			349,316		349,316
	\$40,388,474		42,365,794		42,365,794
		\$287,498	287,498		287,498
		2,882,145	2,882,145		2,882,145
<u>\$83,946,447</u>	<u>\$40,388,474</u>	<u>\$3,169,643</u>	<u>\$184,090,640</u>	<u>\$890,068</u>	<u>\$184,980,708</u>

--- Continued

WAYNE COUNTY, OHIO

COMBINED BALANCE SHEET

ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

DECEMBER 31, 2000

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b><u>Liabilities, equity and other credits</u></b>						
<b>Liabilities:</b>						
Accounts payable . . . . .	\$152,976	\$998,014			\$7,072	\$3,800
Contracts payable . . . . .		188,548		\$224,135		
Accrued wages and benefits. . . . .	342,789	548,730			2,543	8,602
Compensated absences payable. . . . .	25,709	50,512			9,716	28,690
Advances from other funds . . . . .		4,000		5,000		
Due to other funds . . . . .	13,454	227,337				
Due to other governments. . . . .	426,853	659,275		11,152	1,539	9,863
Deposits held and due to others . . . . .						
Undistributed monies . . . . .						
Deferred revenue . . . . .	4,277,696	9,020,635				
Amount to be repaid to claimants. . . . .						
OPWC loan payable. . . . .						
General obligation bonds payable . . . . .						
Bond anticipation notes payable . . . . .				4,500,000		
Capital lease obligation payable . . . . .						
Claims payable . . . . .						717,813
<b>Total liabilities . . . . .</b>	<b>5,239,477</b>	<b>11,697,051</b>		<b>4,740,287</b>	<b>20,870</b>	<b>768,768</b>
<b>Equity and other credits:</b>						
Investment in general fixed assets. . . . .						
Contributed capital . . . . .					2,452,432	271,471
Retained earnings (accumulated deficit):						
Unreserved . . . . .					(207,362)	(425,483)
Fund balances:						
Reserved for encumbrances . . . . .	1,025,155	3,342,840		676,839		
Reserved for materials and supplies inventory . . . . .	139,811	63,320				
Reserved for prepayments . . . . .	51,558	38,446				
Reserved for debt service . . . . .			\$287,498			
Reserved for loans . . . . .		349,316				
Reserved for advances . . . . .	9,000					
Unreserved-undesignated . . . . .	6,573,320	14,873,713		4,597,749		
<b>Total equity and other credits . . . . .</b>	<b>7,798,844</b>	<b>18,667,635</b>	<b>287,498</b>	<b>5,274,588</b>	<b>2,245,070</b>	<b>(154,012)</b>
<b>Total liabilities, equity and other credits . . . . .</b>	<b>\$13,038,321</b>	<b>\$30,364,686</b>	<b>\$287,498</b>	<b>\$10,014,875</b>	<b>\$2,265,940</b>	<b>\$614,756</b>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	Component Unit	Total Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$1,780			\$1,163,642	\$79,399	\$1,243,041
			412,683		412,683
			902,664	15,694	918,358
		\$1,700,698	1,815,325		1,815,325
			9,000		9,000
			\$240,791		240,791
5,665,872			6,774,554		6,774,554
62,217			62,217		62,217
77,556,374			77,556,374		77,556,374
			13,298,331		13,298,331
11,654			11,654		11,654
		76,228	76,228		76,228
		1,362,000	1,362,000		1,362,000
			4,500,000		4,500,000
		30,717	30,717		30,717
			717,813		717,813
<u>83,297,897</u>		<u>3,169,643</u>	<u>108,933,993</u>	<u>95,093</u>	<u>109,029,086</u>
	\$40,388,474		40,388,474		40,388,474
			2,723,903		2,723,903
			(632,845)	794,975	162,130
			5,044,834		5,044,834
			203,131		203,131
			90,004		90,004
			287,498		287,498
			349,316		349,316
			9,000		9,000
<u>648,550</u>			<u>26,693,332</u>		<u>26,693,332</u>
<u>648,550</u>	<u>40,388,474</u>		<u>75,156,647</u>	<u>794,975</u>	<u>75,951,622</u>
<u>\$83,946,447</u>	<u>\$40,388,474</u>	<u>\$3,169,643</u>	<u>\$184,090,640</u>	<u>\$890,068</u>	<u>\$184,980,708</u>

**WAYNE COUNTY, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2000

	Governmental Fund Types			Fiduciary	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<b>Revenues:</b>					
Property taxes . . . . .	\$3,083,403	\$8,119,513		\$380,000	\$11,582,916
Sales taxes . . . . .	7,351,361	1,124,755			8,476,116
Charges for services . . . . .	3,712,304	3,300,667		19,623	7,032,594
Licenses and permits . . . . .	231,348				231,348
Fines and forfeitures . . . . .	347,591	436,850			784,441
Intergovernmental . . . . .	3,357,603	25,261,374		2,350,895	30,969,872
Special assessments . . . . .		2,547			2,547
Investment income . . . . .	2,670,897	51,657			2,722,554
Rental income . . . . .	55,282		\$144,938		200,220
Other . . . . .	740,144	916,092		216,090	1,891,177
<b>Total revenues . . . . .</b>	<b>21,549,933</b>	<b>39,213,455</b>	<b>144,938</b>	<b>2,966,608</b>	<b>63,893,785</b>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General government:</b>					
Legislative and executive . . . . .	5,867,446	1,073,044			6,940,490
Judicial . . . . .	3,008,448	184,898			3,193,346
Public safety . . . . .	6,653,405	989,486			7,642,891
Public works . . . . .	156,912	6,793,563			6,950,475
Health . . . . .	238,680	192,132			430,812
Human services . . . . .	695,566	25,554,637			26,250,203
Conservation and recreation . . . . .	45,770				45,770
Economic development and assistance . . . . .		953,692			953,692
Urban redevelopment and housing . . . . .		364,025			364,025
Other . . . . .	662,797		1,350		670,818
Capital outlay . . . . .	9,925	30,955		3,960,080	4,000,960
<b>Debt service:</b>					
Principal retirement . . . . .	2,313	6,289	216,890		225,492
Interest and fiscal charges . . . . .		2,651	88,519		91,170
<b>Total expenditures . . . . .</b>	<b>17,341,262</b>	<b>36,145,372</b>	<b>306,759</b>	<b>3,960,080</b>	<b>57,760,144</b>

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**WAYNE COUNTY, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2000

	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Excess (deficiency) of revenues over (under) expenditures . . . . .	\$4,208,671	\$3,068,083	(\$161,821)	(\$993,472)	\$12,180	\$6,133,641
<b>Other financing sources (uses):</b>						
Proceeds from sale of fixed assets . . . . .	4,925					4,925
Operating transfers in . . . . .	192,608	492,953	64,290	1,002,453		1,752,304
Operating transfers out . . . . .	(1,749,496)	(648,963)		(6,900)	(543)	(2,405,902)
Proceeds from capital leases . . . . .	9,925	29,394				39,319
<b>Total other financing sources (uses) . . . . .</b>	<u>(1,542,038)</u>	<u>(126,616)</u>	<u>64,290</u>	<u>995,553</u>	<u>(543)</u>	<u>(609,354)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	2,666,633	2,941,467	(97,531)	2,081	11,637	5,524,287
<b>Fund balances, January 1 (restated) . . . . .</b>	5,084,861	15,736,622	385,029	5,272,507	636,913	27,115,932
<b>Increase (decrease) in reserve for inventory . . . . .</b>	47,350	(10,454)				36,896
<b>Fund balances, December 31 . . . . .</b>	<u>\$7,798,844</u>	<u>\$18,667,635</u>	<u>\$287,498</u>	<u>\$5,274,588</u>	<u>\$648,550</u>	<u>\$32,677,115</u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**WAYNE COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	General			Special Revenue		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Property taxes . . . . .	\$3,015,142	\$3,083,096	\$67,954	\$7,963,122	\$8,062,981	\$99,859
Sales taxes . . . . .	6,475,000	7,392,175	917,175	1,090,000	1,127,450	37,450
Charges for services . . . . .	2,956,100	3,663,206	707,106	2,927,358	3,233,144	305,786
Licenses and permits . . . . .	225,012	231,089	6,077			
Fines and forfeitures . . . . .	280,100	345,587	65,487	434,088	437,561	3,473
Intergovernmental . . . . .	2,700,478	3,268,207	567,729	23,537,859	24,039,165	501,306
Special assessments . . . . .				1,387	2,547	1,160
Investment income . . . . .	800,000	2,732,842	1,932,842	12,220	31,863	19,643
Rental income . . . . .	60,000	55,282	(4,718)			
Other . . . . .	386,780	745,246	358,466	677,764	955,334	277,570
<b>Total revenues . . . . .</b>	<b>16,898,612</b>	<b>21,516,730</b>	<b>4,618,118</b>	<b>36,643,798</b>	<b>37,890,045</b>	<b>1,246,247</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Legislative and executive . . . . .	7,509,351	6,553,585	955,766	2,138,873	1,905,416	233,457
Judicial . . . . .	3,257,895	3,142,819	115,076	428,880	259,691	169,189
Public safety . . . . .	7,226,812	6,923,151	303,661	1,554,978	1,013,038	541,940
Public works . . . . .	163,867	161,401	2,466	8,000,362	7,599,417	400,945
Health . . . . .	163,222	158,074	5,148	289,730	216,216	73,514
Human services . . . . .	776,731	699,715	77,016	29,825,111	27,456,771	2,368,340
Conservation and recreation . . . . .	45,816	45,770	46			
Economic development and assistance . . . . .				1,382,434	985,212	397,222
Urban redevelopment and housing . . . . .				306,405	306,405	0
Other . . . . .	856,785	728,305	128,480			
Capital outlay . . . . .				41,632	1,561	40,071
<b>Debt service:</b>						
Principal retirement . . . . .						
Interest and fiscal charges . . . . .						
<b>Total expenditures . . . . .</b>	<b>20,000,479</b>	<b>18,412,820</b>	<b>1,587,659</b>	<b>43,968,405</b>	<b>39,743,727</b>	<b>4,224,678</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(3,101,867)	3,103,910	6,205,777	(7,324,607)	(1,853,682)	5,470,925
<b>Other financing sources (uses):</b>						
Proceeds from sale of fixed assets . . . . .	500	4,925	4,425			
Proceeds from sale of notes . . . . .						
Advances out . . . . .				(17,063)	0	17,063
Operating transfers in . . . . .	0	192,663	192,663	813,569	819,444	5,875
Operating transfers out . . . . .	(1,884,289)	(1,769,496)	114,793	(1,960,818)	(977,386)	983,432
<b>Total other financing sources (uses) . . . . .</b>	<b>(1,883,789)</b>	<b>(1,571,908)</b>	<b>311,881</b>	<b>(1,164,312)</b>	<b>(157,942)</b>	<b>1,006,370</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	(4,985,656)	1,532,002	6,517,658	(8,488,919)	(2,011,624)	6,477,295
<b>Fund balances, January 1 . . . . .</b>	<b>3,999,508</b>	<b>3,999,508</b>	<b>0</b>	<b>13,337,687</b>	<b>13,337,687</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>1,196,151</b>	<b>1,196,151</b>	<b>0</b>	<b>2,708,745</b>	<b>2,708,745</b>	<b>0</b>
<b>Fund balances, December 31 . . . . .</b>	<b>\$210,003</b>	<b>\$6,727,661</b>	<b>\$6,517,658</b>	<b>\$7,557,513</b>	<b>\$14,034,808</b>	<b>\$6,477,295</b>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT



Debt Service			Capital Projects			Total (Memorandum Only)		
Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
			\$380,000	\$380,000	\$0	\$11,358,264	\$11,526,077	\$167,813
						7,565,000	8,519,625	954,625
			16,694	18,772	2,078	5,900,152	6,915,122	1,014,970
						225,012	231,089	6,077
						714,188	783,148	68,960
			2,513,700	2,188,983	(324,717)	28,752,037	29,496,355	744,318
						1,387	2,547	1,160
						812,220	2,764,705	1,952,485
\$144,938	\$144,938	\$0				204,938	200,220	(4,718)
			322,815	214,704	(108,111)	1,387,359	1,915,284	527,925
144,938	144,938	0	3,233,209	2,802,459	(430,750)	56,920,557	62,354,172	5,433,615
						9,648,224	8,459,001	1,189,223
						3,686,775	3,402,510	284,265
						8,781,790	7,936,189	845,601
						8,164,229	7,760,818	403,411
						452,952	374,290	78,662
						30,601,842	28,156,486	2,445,356
						45,816	45,770	46
						1,382,434	985,212	397,222
						306,405	306,405	0
158,848	1,350	157,498				1,015,633	729,655	285,978
			7,001,339	4,682,923	2,318,416	7,042,971	4,684,484	2,358,487
216,890	216,890	0				216,890	216,890	0
88,519	88,519	0				88,519	88,519	0
464,257	306,759	157,498	7,001,339	4,682,923	2,318,416	71,434,480	63,146,229	8,288,251
(319,319)	(161,821)	157,498	(3,768,130)	(1,880,464)	1,887,666	(14,513,923)	(792,057)	13,721,866
						500	4,925	4,425
			0	4,500,000	4,500,000	0	4,500,000	4,500,000
						(17,063)	0	17,063
63,990	64,290	300	646,659	1,002,453	355,794	1,524,218	2,078,850	554,632
			(6,900)	(6,900)	0	(3,852,007)	(2,753,782)	1,098,225
63,990	64,290	300	639,759	5,495,553	4,855,794	(2,344,352)	3,829,993	6,174,345
(255,329)	(97,531)	157,798	(3,128,371)	3,615,089	6,743,460	(16,858,275)	3,037,936	19,896,211
385,029	385,029	0	3,733,270	3,733,270	0	21,455,494	21,455,494	0
0	0	0	1,290,191	1,290,191	0	5,195,087	5,195,087	0
\$129,700	\$287,498	\$157,798	\$1,895,090	\$8,638,550	\$6,743,460	\$9,792,306	\$29,688,517	\$19,896,211



**WAYNE COUNTY, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS/FUND EQUITY  
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Proprietary Fund Types</u>		<u>Total Primary Government (Memorandum Only)</u>	<u>Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Internal Service</u>			
<b>Operating revenues:</b>					
Charges for services . . . . .	\$283,129	\$4,444,778	\$4,727,907	\$580,392	\$5,308,299
Contributions from MRDD Board . . . . .				3,790,854	3,790,854
Other operating revenues . . . . .	54,935		54,935	34,005	88,940
Total operating revenues. . . . .	<u>338,064</u>	<u>4,444,778</u>	<u>4,782,842</u>	<u>4,405,251</u>	<u>9,188,093</u>
<b>Operating expenses:</b>					
Personal services . . . . .	70,787	202,556	273,343	3,915,847	4,189,190
Contract services . . . . .	153,257	12,166	165,423	32,278	197,701
Materials and supplies. . . . .	13,506		13,506	244,943	258,449
Depreciation. . . . .	35,295	30,801	66,096		66,096
Claims. . . . .		4,522,705	4,522,705		4,522,705
Utilities . . . . .				136,989	136,989
Administrative costs . . . . .		341,771	341,771	116,328	458,099
Other operating expenses . . . . .	26,351	96,277	122,628	98,145	220,773
Total operating expenses. . . . .	<u>299,196</u>	<u>5,206,276</u>	<u>5,505,472</u>	<u>4,544,530</u>	<u>10,050,002</u>
Operating income (loss) . . . . .	<u>38,868</u>	<u>(761,498)</u>	<u>(722,630)</u>	<u>(139,279)</u>	<u>(861,909)</u>
<b>Nonoperating revenues:</b>					
Loss on sale of investments . . . . .				(17,432)	(17,432)
Unrealized net loss on investments . . . . .				(63,505)	(63,505)
Interest revenue . . . . .		18,575	18,575	32,238	50,813
Total nonoperating revenues . . . . .		<u>18,575</u>	<u>18,575</u>	<u>(48,699)</u>	<u>(30,124)</u>
Net income (loss) before operating transfers . . . . .	38,868	(742,923)	(704,055)	(187,978)	(892,033)
Operating transfers in. . . . .		654,048	654,048		654,048
Operating transfers out . . . . .		(450)	(450)		(450)
Net income (loss) . . . . .	38,868	(89,325)	(50,457)	(187,978)	(238,435)
<b>Retained earnings (accumulated deficit), January 1 (restated) . . . . .</b>	<u>(246,230)</u>	<u>(336,158)</u>	<u>(582,388)</u>	<u>982,953</u>	<u>400,565</u>
<b>Retained earnings (accumulated deficit), December 31 . . . . .</b>	<u>(207,362)</u>	<u>(425,483)</u>	<u>(632,845)</u>	<u>794,975</u>	<u>162,130</u>
<b>Contributed capital, January 1 . . . . .</b>	1,558,802	271,471	1,830,273		1,830,273
Contributions received during the year:					
From developers . . . . .	630,590		630,590		630,590
From other funds. . . . .	263,040		263,040		263,040
Contributed capital, December 31 . . . . .	<u>2,452,432</u>	<u>271,471</u>	<u>2,723,903</u>		<u>2,723,903</u>
<b>Total fund equity (accumulated deficit), December 31 . . . . .</b>	<u>\$2,245,070</u>	<u>(\$154,012)</u>	<u>\$2,091,058</u>	<u>\$794,975</u>	<u>\$2,886,033</u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

WAYNE COUNTY, OHIO

COMBINED STATEMENT OF CASH FLOWS  
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT

FOR THE YEAR ENDED DECEMBER 31, 2000

	Proprietary Fund Types		Total Primary Government (Memorandum Only)	Component Unit	Total Reporting Entity (Memorandum Only)
	Enterprise	Internal Service			
<b>Cash flows from operating activities:</b>					
Cash received from sales/service charges . . . . .	\$277,307	\$4,425,863	\$4,703,170	\$550,499	\$5,253,669
Cash received from MRDD Board. . . . .				3,790,854	3,790,854
Cash received from other operating revenue. . . . .	54,935		54,935	34,005	88,940
Cash payments for personal services. . . . .	(70,484)	(194,941)	(265,425)	(3,916,039)	(4,181,464)
Cash payments for contract services. . . . .	(153,596)	(12,166)	(165,762)	(32,584)	(198,346)
Cash payments for materials and supplies . . . . .	(13,506)		(13,506)	(173,011)	(186,517)
Cash payments for claims . . . . .		(4,535,184)	(4,535,184)		(4,535,184)
Cash payments for administrative costs . . . . .		(341,771)	(341,771)	(116,328)	(458,099)
Cash payments for other expenses. . . . .	(26,351)	(93,646)	(119,997)	(235,134)	(355,131)
Net cash provided by (used in) operating activities . . . . .	68,305	(751,845)	(683,540)	(97,738)	(781,278)
<b>Cash flows from noncapital financing activities:</b>					
Transfers in from other funds . . . . .	53,400	654,048	707,448		707,448
Transfers out to other funds . . . . .	(53,400)	(450)	(53,850)		(53,850)
Net cash provided by noncapital financing activities. . . . .	0	653,598	653,598		653,598
<b>Cash flows from capital and related financing activities:</b>					
Acquisition of capital assets . . . . .	(43,384)		(43,384)		(43,384)
Net cash used in capital and related financing activities. . . . .	(43,384)		(43,384)		(43,384)
<b>Cash flows from investing activities:</b>					
Sale of investments . . . . .				438,245	438,245
Purchase of investments. . . . .				(355,361)	(355,361)
Interest received. . . . .		18,771	18,771	32,238	51,009
Net cash provided by investing activities		18,771	18,771	115,122	133,893
Net increase (decrease) in cash and cash equivalents . . . . .	24,921	(79,476)	(54,555)	17,384	(37,171)
Cash and cash equivalents at beginning of year . . .	289,389	607,418	896,807	121,115	1,017,922
Cash and cash equivalents at end of year . . . . .	\$314,310	\$527,942	\$842,252	\$138,499	\$980,751

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**WAYNE COUNTY, OHIO**

COMBINED STATEMENT OF CASH FLOWS  
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<b>Proprietary Fund Types</b>		<b>Total Primary Government (Memorandum Only)</b>	<b>Component Unit</b>	<b>Total Reporting Entity (Memorandum Only)</b>
	<b>Enterprise</b>	<b>Internal Service</b>	<b>Only</b>	<b>Unit</b>	<b>Only</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating income (loss) . . . . .	\$38,868	(\$761,498)	(\$722,630)	(\$139,279)	(\$861,909)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation . . . . .	35,295	30,801	66,096		66,096
Changes in assets and liabilities:					
Increase in accounts receivable . . . . .	(5,822)	(18,915)	(24,737)	(29,893)	(54,630)
(Increase) decrease in prepayments . . . . .	766	768	1,534	(306)	1,228
Increase (decrease) in accounts payable . . . . .	(339)	2,631	2,292	71,932	74,224
Increase (decrease) in accrued wages and benefits . . . . .	596	1,252	1,848	(192)	1,656
Increase (decrease) in compensated absences payable . . . . .	(515)	5,414	4,899		4,899
Decrease in claims payable . . . . .		(12,479)	(12,479)		(12,479)
Increase (decrease) in due to other governments . . . . .	(544)	181	(363)		(363)
<b>Net cash provided by (used in) operating activities . . . . .</b>	<b>\$68,305</b>	<b>(\$751,845)</b>	<b>(\$683,540)</b>	<b>(\$97,738)</b>	<b>(\$781,278)</b>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT



**WAYNE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**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 general purpose financial statements ("GPFS") of the County have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board ("FASB") Statements and Interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The most significant of the County's accounting policies are described below.

**A. Reporting Entity**

The County's reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity". The GPFS include all funds, account groups, agencies, boards, commissions, and component units for which the County and the County Commissioners are "accountable". Accountability as defined in GASB Statement No. 14 was evaluated based on financial accountability, the nature and significance of the potential component unit's (PCU) relationship with the County and whether exclusion would cause the County's general purpose financial statements to be misleading or incomplete. Among the factors considered were separate legal standing; appointment of a voting majority of PCU's board; fiscal dependency and whether a benefit or burden relationship exists; imposition of will; and the nature and significance of the PCU's relationship with the County.

Based on the foregoing criteria, the financial activities of the following PCUs have been reflected in the accompanying GPFS as:

***DISCRETELY PRESENTED COMPONENT UNIT***

Nick Amster Sheltered Workshop, Inc. ("Workshop") - The Workshop is a legally separate, nonprofit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Wayne County Board of Retardation and Developmental Disabilities, provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of MRDD provides the Workshop staff, salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to mentally retarded or developmentally disabled adults of the County, the Workshop is reflected as a component unit of the County. It is reported separately to emphasize that it is legally separate from the County. Separately issued financial statements can be obtained from the Nick Amster Sheltered Workshop, Inc., Wooster, Ohio.

## WAYNE COUNTY, OHIO

### NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### *JOINT VENTURES WITHOUT EQUITY INTEREST*

Wayne County Emergency Management Agency ("Agency") - The County participates in the Agency which is a statutorily created political subdivision of the State of Ohio. The Commission is a joint venture among the County, three cities, 12 villages, and 16 townships, all located wholly within the County. Of the nine-member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement.

Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. In 2000, the County contributed \$160,914 to the Agency. Complete financial statements can be obtained from the Emergency Management Agency, Wooster, Ohio.

Multi-County Juvenile Attention Center ("Center") - The Center is jointly operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of three commissioners from each participating county. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County's continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. Complete financial statements for the Center can be obtained from their administrative office on County Road 24 in Stryker, Ohio.

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 governments 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 2000, the County did not contribute to the District. Complete financial statements can be obtained from the Tri-County Solid Waste District, Bolivar, Ohio.

Multi-County Community Mental Health District ("District") - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, eight appointees of the Wayne County Commissioners, and two appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2000, the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio.



## WAYNE COUNTY, OHIO

### NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### ***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 from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

Medway Drug Enforcement Agency ("Agency") - The Agency is an undercover investigative law enforcement agency whose objective is to remove illegal drugs from the community. The Agency is controlled by and is responsible to the Medway Council of Governments, which consists of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor of the City of Brunswick, and a representative of each township and village within the County. The Governing Assembly consists of the County Prosecutor and the County Sheriff, the police chief of the City of Brunswick, and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility in the Agency.

##### ***RELATED ORGANIZATIONS***

The Wayne County Public Library ("Library") - The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees.

Wayne County Park District ("District") - The District Commissioners are appointed by the Probate Judge of the County. The District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own budgeting, taxing, and debt issuing authority. The District did not receive any funding from the County in 2000.

Wayne Metropolitan Housing Authority ("Authority") - The five-member Authority Commissioners 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 2000.

##### ***EXCLUDED POTENTIAL COMPONENT UNITS***

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 all public funds, the Treasurer invests public monies held on deposit in the County Treasury.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

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 No. 14; therefore, the operations of the following PCUs have been excluded from the County's GPFS, but the funds held on behalf of these PCUs in the County Treasury are included in the agency funds.

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

Information in the notes to the GPFS is applicable to the primary government. When information is provided relative to the component unit, it is specifically identified.

**B. Basis of Presentation - Fund Accounting**

The accounts of the County are maintained on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, as appropriate; and revenues, and expenditures or expenses, as appropriate. The following fund types and account groups are used by the County:

**GOVERNMENTAL FUNDS**

General Fund - The general fund is used to account for all activities of the County not required to be included in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to general laws of Ohio.

Special Revenue Funds - The special revenue funds are used to account for proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

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

Capital Projects Funds - The capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds).

**PROPRIETARY FUNDS**

Enterprise Funds - The enterprise funds are used to account for operations financed and operated in a manner similar to private business enterprises. The intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County maintains enterprise funds to account for its sewer and landfill operations.

Internal Service Funds - The internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

***FIDUCIARY FUNDS***

Expendable Trust Funds - The expendable trust funds are used to account for assets in essentially the same manner as governmental funds. Current assets, liabilities and fund equity are included on the combined balance sheet. The operating statement presents sources (revenues and other financing sources) and uses (expenditures and other financing uses) of "available spendable resources" during a period.

Agency Funds - The agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

***ACCOUNT GROUPS***

General Fixed Assets Account Group - The general fixed assets account group is used to account for all general fixed assets of the County, other than those fixed assets accounted for in the proprietary funds. They are not assets of any fund but of the County as a whole.

General Long-Term Obligations Account Group - The general long-term obligations account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

***COMPONENT UNITS***

Component Units - Component units are either legally separate organizations for which the elected officials of the County are financially accountable, or legally separate organizations for which the nature and significance of its relationship with the County is such that exclusion would cause the County's financial statement to be misleading or incomplete. The County considers the Nick Amster Sheltered Workshop, Inc. to be a separate discretely presented component unit of the County. The financial statements for the Nick Amster Sheltered Workshop, Inc. are as of June 30, 2000.

**C. Basis of Accounting**

The modified accrual basis of accounting is followed for governmental, expendable trust and agency funds. Revenues are recognized in the period when measurable and available to meet obligations incurred during the year. The County defines measurable as meaning collectible within 31 days of year end. This period is known as the available period. Revenues which are accrued include earnings on investments; delinquent real and personal property taxes; sales taxes; federal and state grants and subventions; and charges for current services.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

Deferred revenues, as reported on the combined balance sheet, arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments due at December 31, to the extent that they were not collected within the available period, are recorded as deferred revenue because they do not meet the availability criteria. Property taxes are measurable as of December 31, 2000, but are intended to finance 2001 operations and delinquent property taxes, whose availability is indeterminable, have been recorded as deferred revenue to the extent that the delinquent taxes at December 31 were not collected during the available period.

Expenditures are recognized when the related liability is expected to be liquidated with expendable available financial resources with the following exceptions: general long-term obligation principal and interest is reported only when paid; and the costs of accumulated unpaid vacation and sick leave are reported in the period due and payable rather than in the period earned by employees.

The proprietary fund types and the Workshop are accounted for on the accrual basis of accounting. Revenues are recognized in the period earned and expenses are recognized in the period incurred. Unbilled service charges receivable are recognized as revenue at year end.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the combined balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the combined balance sheet.

Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

**D. Budgetary Data**

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 Certificate of Estimated Resources and the Appropriation Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

All funds, other than agency funds, are required to be budgeted and appropriated. 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.

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

Airport Operations Special Revenue Fund  
Airport Improvement Capital Projects Fund

Tax Budget: A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. All funds, except agency funds, are legally required to be budgeted. The expressed purpose of the Tax Budget is to reflect the need for existing (or increased) tax rates.

Estimated Resources: The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews revenue estimates. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official Certificate of Estimated Resources, which states the projected revenue of each fund.

On or about January 1, the Certificate of Estimated Resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the County Auditor determines that revenue to be collected will be greater than or less than the prior estimates, and the Budget Commission finds the revised estimates to be reasonable. The amounts set forth in the budgetary statements represent estimates from the final amended certificate issued during 2000.

Appropriations: A temporary appropriation resolution to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. An annual Appropriation Resolution must be passed by April 1 of each year for the period January 1 to December 31. The Appropriation Resolution may be amended or supplemented during the year as new information becomes available. Appropriation may not exceed estimated resources. The County legally adopted several supplemental appropriations during the year. The budget figures which appear in the budgetary statements represent the final appropriation amounts, including amendments and modifications.

Encumbrances: As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve a portion of the applicable appropriation. On the budgetary basis, encumbrances outstanding at year-end are reported as expenditures in the current year's budgetary presentation. On the GAAP basis, encumbrances outstanding at year-end are reported as reservations of fund balances for subsequent-year expenditures in the governmental funds and reported in the notes to the GPFS for proprietary fund types.

Lapsing of Appropriations: At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

**WAYNE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**E. Cash and Investments**

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet.

During fiscal year 2000, investments were limited to U.S. government securities, repurchase agreements, certificates of deposit, and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio).

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

The County has invested funds in STAR Ohio during fiscal 2000. STAR 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2000.

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 2000 amounted to \$2,670,897 which includes \$2,238,419 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented on the combined balance sheet as "Cash in Segregated Accounts" since they are not required to be deposited into the County treasury.

For purpose of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

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

**F. Inventories of Materials and Supplies**

Inventories are valued at cost using the first in, first out method. The costs of inventory items are recognized as expenditures in governmental funds when purchased and as expenses in the proprietary funds when used. The total of inventories at year end is reported as a reservation of fund balance in the governmental funds because it does not represent available, spendable resources.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

G. Fixed Assets and Depreciation

The fixed asset values were initially determined as of December 31, 1986, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. For certain fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Since 1986, fixed assets have been recorded at actual cost. Donated fixed assets are capitalized at fair market value on the date donated. The County has established a capitalization threshold of \$500 for fixed assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency are capitalized at cost and depreciated, if applicable, over the remaining useful lives of the related fixed assets.

*General Fixed Assets:* General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Assets in the general fixed assets account group are not depreciated.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the government.

*Proprietary Fund Fixed Assets:* Fixed assets associated with the sewer enterprise fund and the 911 and sheriff's policing rotary internal service funds activities are accounted for in those funds, respectively. Depreciation is calculated using the straight-line method over the assets' estimated useful lives. The assets of the proprietary fund type are depreciated over the following estimated useful lives:

Buildings and Improvements	40 years
Sewer Mains	50 years
Equipment	5-20 years

*Capitalization of Interest:* Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. 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. For 2000, the net interest expense incurred on proprietary fund construction projects was not material.

H. 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.

## WAYNE COUNTY, OHIO

### NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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 the balance sheet date by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the "Vesting" method.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at the balance sheet date, 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 is accumulated on an hours worked basis. Vacation pay is vested after one year and sick pay upon eligibility for retirement. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee.

Vacation and sick leave accumulated by governmental fund type employees has been recorded in the general long-term obligations account group because it will not be liquidated with expendable, available resources. General long-term obligations are not limited to liabilities arising from debt issuances, but may also include non-current liabilities and other commitments that are not current liabilities properly recorded in governmental funds. Vacation and sick leave for governmental fund type employees is recognized as an expenditure when used. Vacation and sick leave in the proprietary fund types is recorded as an expense when earned, and the liability for unused amounts is shown as a fund liability.

#### I. Intergovernmental Revenues

Unrestricted intergovernmental revenues received on the basis of entitlement are recorded as receivables and revenues when the entitlement occurs. Reimbursement type grants are recorded as receivables and revenues when the related expenditures are incurred.

Intergovernmental receivables are reported as revenue if they are both measurable and available and intended to finance fiscal 2000 operations. Intergovernmental receivables that are measurable as of December 31, 2000, but are intended to finance 2001 operations, whose availability is indeterminable, have been recorded as deferred revenue.

#### J. Long-Term Obligations

Long-term obligations for general obligation bonds, OPWC loans, capital leases, vested sick and vacation leave, and any claims or judgements that are expected to be paid from the governmental funds are shown in the general long-term obligations account group, while those expected to be paid from proprietary funds are shown as a liability of those funds.



WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

Under Ohio law, debt retirement funds must be created and used for the payment of all debt principal and interest. GAAP reporting requires the allocation of the debt liability among the capital projects and enterprise funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the appropriate debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

**K. Interfund Transactions**

During the course of normal operations, the County has numerous transactions between funds. The most significant include:

1. Transfers of resources from one fund to another fund. The resources transferred are to be expended for operations by the receiving fund and are recorded as operating transfers, with the exception of agency funds, which do not show transfers of resources as operating transfers.
2. Reimbursements from one fund to another are treated as expenditure/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund. Quasi-external transactions are accounted for as revenues, expenditures or expenses.
3. Short-term interfund balances, related to charges for goods and services rendered, are reflected as "due to/from other funds".
4. Short-term interfund loans and accrued operating transfers are reflected as "interfund loans receivable/payable".
5. Long-term interfund loans that will not be repaid within the next year are termed "advances" and are shown as reservations of fund balances on the combined balance sheet for those funds that report advances to other funds as assets because they are not spendable, available resources.

See Note 5 for an analysis of interfund transactions.

**L. Fund Balance Reserves**

Reserved fund balances indicate that portion of fund equity which is not available for current appropriation or use. The unreserved portions of fund equity reflected in the governmental funds are available for use within the specific purposes of the funds.

The County reports amounts representing materials and supplies inventories, prepayments, advances to other funds, encumbrances outstanding, amount available for debt service, and loans receivable as reservations of fund balance in the governmental funds.

**WAYNE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**M. Contributed Capital**

Contributed capital represents donations by developers, grants restricted for capital construction, contributions made by the County, and assets constructed with special assessments. These assets are recorded at their fair market value on the date contributed and are not subject to repayment. Depreciation on those proprietary fund type assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year-end.

It is the policy of the County to construct and acquire capital assets used in the operations of the enterprise funds with resources of the capital projects funds or through donations by developers. These assets are recorded as contributed capital in the accompanying combined financial statements.

**N. Prepayments**

Prepayments for governmental funds represent cash disbursements that are not current expendable resources. These items are reported as fund assets on the combined balance sheet using the allocation method, which amortizes their cost over the periods benefitting from the advance payment.

At year-end, because prepayments are not available to finance future governmental fund expenditures, the fund balance is reserved by an amount equal to the carrying value of the asset.

**O. Estimates**

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

**P. Total Columns on General Purpose Financial Statements**

Total columns on the GPFS are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with GAAP. Neither is such data comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

**WAYNE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Prior Period Adjustment**

In a prior year, the County transferred monies from the general fund to the Health Care internal service fund. This amount was inadvertently recorded as an advance (subject to repayment). Since this transfer will never be repaid, a prior period adjustment is required to properly state interfund loan balances at December 31, 1999. The effect of this adjustment on fund balance/retained earnings as previously reported as of December 31, 1999 is as follows:

	<u>General</u>	<u>Internal Service</u>
Fund balance/retained earnings as previously reported	\$5,384,861	\$(636,158)
Restatement for interfund loans	(300,000)	300,000
Restated fund balance/retained earnings as of January 1, 2000	<u>\$5,084,861</u>	<u>\$(336,158)</u>

**B. Deficit Fund Balances/Retained Earnings**

The following funds had a deficit fund balance or accumulated deficit retained earnings as of December 31, 2000:

Special Revenue Funds: There are deficit fund balances in the Juvenile Justice Grant Fund and the COPS Program Fund of \$3,518 and \$1,545, respectively. The deficits are caused by the application of GAAP namely in the recording of a liability for accrued wages and benefits due at December 31. These deficit fund balances will be eliminated by intergovernmental revenues not recognized at December 31.

Capital Projects Funds: The \$91,191 deficit fund balance in the Federal Bridge Project Fund is a result of the application of GAAP namely in the recording of a liability for contracts payable at December 31. This deficit fund balance will be eliminated by intergovernmental revenues not yet recognized at December 31.

Enterprise Funds: The \$442,553 accumulated deficit in the Sanitary Sewer District Fund is a result of accumulated operating losses. This deficit will be eliminated as user charges are increased and/or cost cutting measures are implemented. The Sanitary Sewer District Fund has contributed capital of \$2,452,432 and total fund equity of \$2,009,879 at December 31, 2000.

Internal Service Funds: There are accumulated deficits in the E-911 Fund and the Health Care Fund of \$92,795 and \$399,947, respectively. The E-911 Fund's deficit is a result of accumulated operating losses. This deficit will be eliminated as user charges are increased and/or cost cutting measures are implemented. The Health Care Fund's deficit is a result of the application of GAAP, namely in the recognition of claims incurred as of December 31, 2000 but not paid until 2001 as a fund liability. The deficit will be eliminated as premiums are collected to pay the claims.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS**

**A. Primary Government**

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Active 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.

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, by surety company bonds deposited with the treasurer, by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may 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, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's Investment Pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper for a period not to exceed 180 days and in an amount not to exceed twenty-five percent of the County's total average portfolio; and

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)**

10. Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed twenty-five percent of the County's total average portfolio.

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.

*Cash on Hand:* At year-end, the County had \$8,412 in undeposited cash on hand which is included on the Balance Sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits With Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

*Deposits:* At year-end, the carrying amount of the County's deposits, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$13,723,504 and the bank balance, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$15,985,180. Of the bank balance:

1. \$1,599,678 was covered by federal depository insurance; and
2. \$14,385,502 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

*Investments:* The County's investments are required to be categorized to give an indication of the level of custodial credit risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

	Category 1	Category 2	Category 3	Fair Value
Federal Agency Securities	\$ ---	\$22,428,755	\$ ---	\$22,428,755
U. S. Treasury Notes	---	2,259,842	---	2,259,842
Repurchase Agreements	---	---	854,142	854,142
	<u>\$ ---</u>	<u>\$24,688,597</u>	<u>\$854,142</u>	
Investment in State Treasurer's Investment Pool				<u>7,820,608</u>
Total Investments				<u>\$33,363,347</u>

The federal agency securities have maturities ranging from February, 2001 to September, 2004. The treasury notes have a maturity of January, 2001.

The classification of cash and cash equivalents on the combined balance sheet is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

A reconciliation between the classifications of cash and cash equivalents on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement No. 9	\$ 47,095,263	\$ 0
Investments of the Cash Management Pool:		
Federal Agency Securities	(22,428,755)	22,428,755
U.S. Treasury Notes	(2,259,842)	2,259,842
State Treasurer's Investment Pool	(7,820,608)	7,820,608
Repurchase Agreements	(854,142)	854,142
Cash on Hand	<u>(8,412)</u>	<u>---</u>
GASB Statement No. 3	<u>\$13,723,504</u>	<u>\$ 33,363,347</u>

**WAYNE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)**

**B. Component Unit**

At June 30, 2000, the carrying amount of the Workshop's deposits was \$24,362 and the bank balance was \$36,586. The entire bank balance was covered by federal depository insurance. In addition, the Workshop maintains two money market accounts and a petty cash account totaling \$112,737 and \$400, respectively. These amounts have been included on the combined balance sheet as a component of "Cash in Segregated Accounts". At June 30, 2000, the Workshop had investments in corporate stock and U.S. Treasury Notes in the amount of \$286,267 and \$334,140, respectively. Investments are presented in the financial statements at fair market value. The corporate stock would be classified in Category 1 and the U.S. Treasury Notes would be classified in Category 3, according to GASB Statement No. 3. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation. The Workshop had \$1,000 in deposits on hand at June 30, 2000.

**NOTE 5 - INTERFUND TRANSACTIONS**

A. The County had the following long-term advances outstanding at December 31, 2000:

	<u>Advances To Other Funds</u>	<u>Advances From Other Funds</u>
General Fund	\$9,000	\$ ---
<u>Special Revenue Funds</u>		
Litter Control	---	4,000
<u>Capital Projects Funds</u>		
County Building Construction	---	<u>5,000</u>
Total	<u>\$9,000</u>	<u>\$9,000</u>

**WAYNE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 5 - INTERFUND TRANSACTIONS - (Continued)**

**B.** The following is a summarized breakdown of the County's operating transfers for 2000.

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 192,608	\$1,749,496
<u>Special Revenue Funds</u>		
Certificate of Title	---	600,077
Job and Family Services	299,692	---
Motor Vehicle and Gas Tax	---	10,890
Juvenile Justice Grant	36,000	20,432
Geodetic Ground Control	56,485	---
VOCA Grant	15,200	---
Local Emergency Planning	---	17,564
Hazardous Materials	17,564	---
Juvenile Accountability Incentive Block Program	2,906	---
Victim Assistance Program	26,516	---
COPS Program	13,360	---
Highway Safety Grant	<u>25,230</u>	<u>---</u>
Total special revenue funds	<u>492,953</u>	<u>648,963</u>
<u>Debt Service Funds</u>		
Debt Retirement	<u>64,290</u>	<u>---</u>
<u>Capital Projects Funds</u>		
County Building Construction	841,794	---
Railroad Improvements	<u>160,659</u>	<u>6,900</u>
Total capital project funds	<u>1,002,453</u>	<u>6,900</u>
<u>Expendable Trust Funds</u>		
Unclaimed Money	<u>---</u>	<u>543</u>
<u>Internal Service Funds</u>		
Sheriff's Policing Rotary	54,048	---
Healthcare	<u>600,000</u>	<u>450</u>
Total internal service	<u>654,048</u>	<u>450</u>
Total	<u>\$2,406,352</u>	<u>\$2,406,352</u>



**WAYNE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 5 - INTERFUND TRANSACTIONS**

C. Interfund balances, related to charges for goods and services rendered, at December 31, 2000, consist of the following amounts due to and due from other funds:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 98,047	\$ 13,454
<u>Special Revenue Funds</u>		
Children Services	142,744	---
CDBG	---	98,047
Job and Family Services	<u>---</u>	<u>129,290</u>
Total	<u>\$240,791</u>	<u>\$240,791</u>

**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the County. Real property taxes and public utility taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35% of appraised market value. Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 50% of cost). Tangible personal property taxes attach as a lien and are levied on January 1 of the current year. Tangible personal property assessments are 25% of true value. The assessed value upon which the 2000 taxes were collected was \$1,746,198,671. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2000, was \$8.75 per \$1,000 of assessed valuation.

The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

<u>Real Property</u>	
Agricultural	\$ 135,957,690
Residential	978,591,840
Commercial/Industrial/Mineral	264,925,370
Tangible Personal Property	274,633,551
<u>Public Utility</u>	
Real	662,350
Personal	<u>91,427,870</u>
Total Assessed Value	<u>\$1,746,198,671</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due January 1. If paid semi-annually, the first payment is due January 1 and the remainder payable by June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

**WAYNE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**NOTE 6 - PROPERTY TAXES - (Continued)**

Tangible personal property taxes for unincorporated and single county businesses are due semi-annually, with the first payment due April 30 and the remainder payable by September 20. Due dates are normally extended an additional 30 days. The due date for the entire tax for inter-county businesses is September 20 or the extended date. The first \$10,000 of taxable value is exempt from taxation for each business by state law.

The lien date is either December 31 or the end of their fiscal year (for incorporated businesses in operation more than one year). Since each business must file a return to the County Auditor, the tangible personal taxes are not known until all the returns are received.

"Real and other taxes" receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of the last settlement (net of allowances for estimated uncollectibles) and real and public utility taxes which were measurable as of the year end.

Since the current levy is not intended to finance 2000 operations, the receivable is offset by a credit to "deferred revenue". The delinquent real, public utility and tangible personal property taxes that will become available to the County within the first 31 days of 2001 are shown as 2000 revenue; the remainder is shown as "deferred revenue".

The eventual collection of significantly all real and public utility property taxes (both current and delinquent) is reasonably assured due to the County's ability to force foreclosure of the properties on which the taxes are levied.

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2000, consisted of taxes, interest, accounts (billings for user charged services including unbilled utility services), and intergovernmental receivables arising from grants, entitlements and shared revenue. All intergovernmental receivables have been classified as "Due from other governments" and all interfund transactions related to charges for goods and services rendered have been classified as "Due from other funds" on the combined balance sheet. Receivables have been recorded to the extent that they are both measurable and available at December 31, 2000, as well as intended to finance fiscal 2000 operations. 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.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 7 - RECEIVABLES - (Continued)**

A summary of the principal items of receivables follows:

<u>Fund/Description</u>	<u>Amount</u>
<u>General Fund</u>	
Permissive sales tax	\$ 1,351,399
Real and other taxes	3,187,265
Accounts	105,395
Accrued interest	590,754
Due from other funds	98,047
Intergovernmental	90,341
<u>Special Revenue Funds</u>	
Permissive sales tax	71,335
Real and other taxes	8,889,670
Accounts	147,990
Accrued interest	4,008
Due from other funds	142,744
Intergovernmental	1,750,789
<u>Capital Projects Funds</u>	
Accounts	7,054
Intergovernmental	155,391
<u>Enterprise Funds</u>	
Accounts	32,409
<u>Internal Service Funds</u>	
Accounts	27,144
Accrued interest	1,571
<u>Agency Funds</u>	
Permissive sales tax	32,086
Real and other taxes	74,064,399
Accounts	4,717
Accrued interest	11
Intergovernmental	53,970

**WAYNE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 8 - FIXED ASSETS**

**A. Proprietary Fixed Assets**

A summary of the proprietary fixed assets at December 31, 2000, is as follows:

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total</u>
Land	\$ 431,012	\$ ---	\$ 431,012
Buildings and improvements	1,172,821	---	1,172,821
Sewer mains	906,413	---	906,413
Equipment	<u>88,259</u>	<u>234,292</u>	<u>322,551</u>
Total gross fixed assets	2,598,505	234,292	2,832,797
Less accumulated depreciation	<u>(679,284)</u>	<u>(176,193)</u>	<u>(855,477)</u>
Net fixed assets	<u>\$1,919,221</u>	<u>\$ 58,099</u>	<u>\$1,977,320</u>

**B. General Fixed Assets**

A summary of the changes in the general fixed assets account group during the fiscal year follows:

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 12/31/00</u>
Land	\$ 3,348,209	\$ 198,926	\$ ---	\$ 3,547,135
Building & Improvements	20,351,184	250,332	---	20,601,516
Equipment	10,526,940	1,399,547	(710,517)	11,215,970
Construction In Progress	<u>4,340,522</u>	<u>683,331</u>	<u>---</u>	<u>5,023,853</u>
Total	<u>\$38,566,855</u>	<u>\$2,532,136</u>	<u>\$(710,517)</u>	<u>\$40,388,474</u>

The construction in progress represents costs incurred and paid by December 31 for renovations to the County Courthouse and for the construction a new Municipal Court Facility. The total estimated cost to complete the County Courthouse project is \$5,103,718 and is expected to be completed by December 31, 2001. The construction of the new Municipal Court Facility has a total estimated cost of \$8,000,000 and is expected to be completed in 2002.

**NOTE 9 - CHANGES IN CONTRIBUTED CAPITAL**

Changes in contributed capital for the year ended December 31, 2000 are summarized by source as follows:

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total</u>
Contributed capital, January 1, 2000	\$1,558,802	\$271,471	\$1,830,273
Current contributions from developers	630,590	---	630,590
Current contributions from other funds	<u>263,040</u>	<u>---</u>	<u>263,040</u>
Contributed capital, December 31, 2000	<u>\$2,452,432</u>	<u>\$271,471</u>	<u>\$2,723,903</u>

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 10 - CAPITAL LEASES - LESSEE DISCLOSURE**

During fiscal year 2000, the City entered into a capitalized lease for the acquisition of two copiers. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases", which defines a capital lease as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service expenditures in the combined GPFS for the governmental funds. These expenditures are reported as function expenditures on the budgetary statements.

General fixed assets consisting of equipment have been capitalized in the general fixed assets account group in the amount of \$39,515. This amount represents the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group. Principal payments in fiscal year 2000 totaled \$2,313 in the general fund and \$6,289 in the County Home special revenue fund.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2000:

<u>Fiscal Year Ending December 31,</u>	<u>Amount</u>
2001	\$ 9,466
2002	9,466
2003	9,466
2004	<u>7,679</u>
Total	<u>36,077</u>
Less: amount representing interest	<u>(5,360)</u>
Present value of net minimum lease payments	<u><u>\$30,717</u></u>

**NOTE 11 - COMPENSATED ABSENCES**

Vacation leave is earned at rates which vary depending upon length of service and standard work week. 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 Mental Retardation and Development 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 360 hours upon retirement from the County.

**WAYNE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 11 - COMPENSATED ABSENCES - (Continued)**

At December 31, 2000, vested benefits for vacation leave and compensatory time for governmental fund type employees totaled \$1,151,718 and vested benefits for sick leave totaled \$114,040. These amounts represent the non-current portion of the vested benefits and are reported in the general long-term obligations account group. For proprietary fund types, vested benefits for vacation leave and compensatory time totaled \$26,741 and there were no vested benefits for sick leave. These amounts represent the current and non-current portion of the vested benefits and are reported as a liability of the fund from which the employee is paid. In accordance with GASB Statement No. 16, an additional liability of \$434,940 for governmental type employees and \$11,665 for proprietary fund type employees was accrued to record termination (severance) payments for employees expected to become eligible to retire in the future.

**NOTE 12 - LONG-TERM DEBT**

A. The County's long-term obligations at year-end and a schedule of current year activity is as follows:

<u>Classification</u>	<u>Interest Rate</u>	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/00</u>
<b><u>General Obligation Bonds</u></b>					
Sewer District Improvement Bonds	6.375%	\$ 280,000	\$ ---	\$ (35,000)	\$ 245,000
1987 County Home Improvement Bonds	5.750%	95,000	---	(95,000)	0
1991 Human Services Building Bonds	5.500%	985,000	---	(60,000)	925,000
1992 Human Services Building Bonds	5.700%	<u>208,000</u>	<u>---</u>	<u>(16,000)</u>	<u>192,000</u>
Total General Obligation Bonds		<u>1,568,000</u>	<u>---</u>	<u>(206,000)</u>	<u>1,362,000</u>
<b><u>Other Long-Term Obligations</u></b>					
OPWC Loan		87,118	---	(10,890)	76,228
Compensated Absences		1,631,563	69,135	---	1,700,698
Capital Lease Obligation		<u>0</u>	<u>39,319</u>	<u>(8,602)</u>	<u>30,717</u>
Total Other Long-Term Obligations		<u>1,718,681</u>	<u>108,454</u>	<u>(19,492)</u>	<u>1,807,643</u>
Total General Long-Term Obligations		<u>\$3,286,681</u>	<u>\$108,454</u>	<u>\$(225,492)</u>	<u>\$3,169,643</u>

**General Obligation Bonds:** General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. General obligation bonds are to be repaid from voted general property taxes and unvoted general property taxes to the extent other resources are not available. The County home improvement bonds are payable from voted property tax revenues. These revenues and the annual debt service payments are recorded in the general obligation bond retirement fund. The human services building general obligation bonds are payable from unvoted property tax monies to the extent general government resources are not available to meet the annual debt service requirements. The resources provided for and the annual debt service requirements are accounted for in the Debt Retirement Fund.

**OPWC Loan:** The Ohio Public Works Commission loan financed the 1992 resurfacing of County Road 52. The loan has a term of 15 years and is payable semi-annually from the resources of the motor vehicle and gas tax fund. The resources are transferred to and the repayment of the loan is accounted for in the Debt Retirement Fund.

**WAYNE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 12 - LONG-TERM DEBT - (Continued)**

Compensated Absences: Sick leave and vacation benefits are presented net of actual increases and decreases because of the practicality of determining these values. The benefits will be paid from the fund from which the person is paid.

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2000, are as follows:

Year Ended	G.O. Bonds		OPWC Loan		Total
	Principal	Interest	Principal	Interest	
2001	\$ 113,500	\$ 76,611	\$10,890	\$ ---	\$ 201,001
2002	118,500	69,963	10,890	---	199,353
2003	123,500	63,037	10,890	---	197,427
2004	126,000	55,841	10,890	---	192,731
2005	128,500	48,572	10,890	---	187,962
2006-2010	585,000	133,563	21,778	---	740,341
2011-2012	<u>167,000</u>	<u>12,497</u>	<u>---</u>	<u>---</u>	<u>179,497</u>
	<u>\$1,362,000</u>	<u>\$460,084</u>	<u>\$76,228</u>	<u>\$ 0</u>	<u>\$1,898,312</u>

**B.** 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 one percent of the total assessed valuation of the County.

The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. Based on this calculation, the County's legal debt margin was \$41,080,465 as of December 31, 2000.

**NOTE 13 - BOND ANTICIPATION NOTES**

On December 28, 2000, the County issued \$4,500,000 in bond anticipation notes to finance the acquisition and construction of an addition to the County Justice Center and to finance renovations and improvements to the existing County Justice Center. Bond anticipation notes are reported as a liability in the County Building Construction capital projects fund, the fund which received the proceeds.

	Issue Date	Maturity Date	Interest Rate	Balance Outstanding 1/1/00	Additions	Reductions	Balance Outstanding 12/31/00
<u>County Building Construction</u>							
Justice Facility Improvement	12/28/00	12/28/01	4.30%	<u>\$ 0</u>	<u>\$4,500,000</u>	<u>\$ ---</u>	<u>\$4,500,000</u>

**WAYNE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 14 - SEGMENT INFORMATION**

The County maintains two enterprise funds, the Mt. Eaton Landfill and Sanitary Sewer funds, which are intended to be self-supporting through user fees charged for services. In addition, the County reports the activity of the Nick Amster Sheltered Workshop, Inc. as a discretely presented component unit. Financial information for the year ended December 31, 2000, is as follows.

Description	Mt. Eaton Landfill	Totals Sanitary Sewer	Primary Government	Component Unit	Totals Reporting Entity
Operating revenues	\$65,346	\$272,718	\$338,064	\$4,405,251	\$4,743,315
Operating expenses before depreciation expense	25,738	238,163	263,901	4,544,530	4,808,431
Depreciation expense	---	35,295	35,295	---	35,295
Operating income (loss)	39,608	(740)	38,868	(139,279)	(100,411)
Net income (loss)	39,608	(740)	38,868	(187,978)	(149,110)
Fixed asset:					
Additions	---	937,014	937,014	---	937,014
Total assets	235,191	2,030,749	2,265,940	890,068	3,156,008
Total liabilities	---	20,870	20,870	95,093	115,963
Retained earnings (accumulated deficit)	235,191	(442,553)	(207,362)	794,975	587,613
Contributed capital	---	2,452,432	2,452,432	---	2,452,432
Total equity	235,191	2,009,879	2,245,070	794,975	3,040,045
Encumbrances outstanding (budget basis) at December 31, 2000	8,579	18,230	26,809	---	26,809

**NOTE 15 - RISK MANAGEMENT**

General Insurance: The County has entered into a contract with Arthur J. Gallagher & Co. to meet the needs of the County for general liability, property, auto, crime, forgery, employee liability, public officers liability, and boiler and machinery liability insurance. The County has also entered into liability contracts for various departments where the potential for monetary loss exists. These additional policies include: Frontier Insurance Company, social service professional liability; and CNA Insurance Company, care center professional liability. Coverage amounts and the cost of the policies vary based upon the degree of potential liability for each department.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of employee compensation. The rate is calculated based on accident history and administrative costs.

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



**WAYNE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 15 - RISK MANAGEMENT - (Continued)**

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 Self-Insurance Internal Service Fund by all other funds represent eighty-two percent of the entire premium with the remaining amount paid by the employees. The following plans were in effect for 2000 at the corresponding monthly premiums:

	<u>Family</u>	<u>Single</u>
Plan No. 1	\$485.71	\$237.60
Plan No. 2	379.29	182.22
Engineer Plan No. 1	515.91	255.96
Engineer Plan No. 2	398.67	195.28
Sheriff Union Plan	494.71	242.10
Medway Plan No. 1	629.17	312.14
Medway Plan No. 2	486.19	238.16

An excess coverage insurance policy covers individual claims in excess of \$70,000 up to a maximum of \$1,000,000. The County had two occurrences in which settled claims exceeded coverage provided by the fund on an individual level for 2000 in the amount of \$44,930. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$717,813 reported in the Health Care internal service fund at December 31, 2000, is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by FASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims. Interfund premiums are based primarily upon the insured funds' claims experience and are reported as quasi-external interfund transactions.

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family coverage range from \$238.16 to \$312.14 and \$486.19 to \$629.17, respectively.

Changes in the fund's liability amount in 2000 and 1999 were:

<u>Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2000	\$730,292	\$4,522,705	\$(4,535,184)	\$717,813
1999	\$709,868	\$3,787,894	\$(3,767,470)	\$730,292

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 16 - DEFINED BENEFIT PENSION PLANS**

**A. Public Employees Retirement System**

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system created by the State of Ohio. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 2000 was 8.5 percent for employees other than law enforcement. Law enforcement employees contribute 9.0 percent of covered salary. The PERS Retirement Board instituted a temporary employer rate rollback for calendar year 2000. The rate rollback was 20% for local government subdivisions and 6% for law enforcement divisions. The employer contribution rate for employees other than law enforcement was 10.84 percent of covered payroll; 6.54 percent was the portion used to fund pension obligations for 2000. The employer contribution rate for law enforcement employees was 15.70 percent of covered payroll; 11.40 percent was the portion used to fund pension obligations for 2000. The County's contributions for pension obligations to the PERS for the years ended December 31, 2000, 1999, and 1998 were \$2,600,440, \$2,897,506, and \$2,871,744, respectively; 80 percent has been contributed for 2000 and 100 percent for 1999 and 1998. \$541,209, representing the unpaid contribution for 2000, is recorded as a liability within the respective funds.

**B. State Teachers Retirement System**

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code.

STRS Ohio issues a publicly available financial report that includes financial statements and required supplementary information for STRS Ohio. That report may be obtained by writing to the State Teachers Retirement System of Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS Ohio Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS Ohio for the years ended December 31, 2000, 1999, and 1998 were \$113,884, \$101,831, and \$98,789, respectively; 89 percent has been contributed for 2000 and 100 percent for the years 1999 and 1998. \$12,706, representing the unpaid contributions for 2000, is recorded as a liability within the respective funds.

## WAYNE COUNTY, OHIO

### NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000

#### NOTE 17 - POSTEMPLOYMENT BENEFITS

##### A. Public Employees Retirement System

PERS provides post-retirement health care coverage to age and service retirants with 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits other than Pension Benefits by State and Local Government Employers". A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The employer contribution rate was rolled back for the year 2000. The 2000 employer contribution rate for local government employers was 10.84% of covered payroll; 4.30% was the portion that was used to fund health care. The law enforcement employer rate for 2000 was 15.70% of covered payroll; 4.30% was the portion used to fund health care.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS. The County's contribution actually made to fund post employment benefits was \$982,140.

OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely.

As of December 31, 1999 (the latest information available), the unaudited estimated net assets available for future OPEB payments were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively, at December 31, 1999 (the latest information available). The number of benefit recipients eligible for OPEB at December 31, 1999 (the latest information available) was 401,339.

During 2000, the PERS Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates on the December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate rollback was 20% for both the state and local government divisions and 6% for law enforcement divisions. The Board reallocated employer contributions from 4.20% to 4.30% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

Additional information on the PERS, including historical trend information showing the progress in accumulating sufficient assets to pay benefits when due is available in the PERS December 31, 2000, Comprehensive Annual Financial Report.

##### B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by STRS Ohio based on authority granted by State statute.

**WAYNE COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000

**NOTE 17 - POSTEMPLOYMENT BENEFITS - (Continued)**

All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium. Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to the Health Care Reserve Fund equal to 8% of covered payroll for the fiscal year ended June 30, 2000. For the County this amount equaled \$65,077 during 2000. As of June 30, 2000, the balance in the Health Care Reserve Fund was \$3.419 billion and eligible benefit recipients statewide totaled 90,011 for STRS Ohio as a whole. Net health care costs paid by STRS Ohio statewide were \$283.137 million.

**NOTE 18 - BUDGETARY BASIS OF ACCOUNTING**

The County's budgetary process is based upon accounting for transactions on the cash basis. The differences between the cash basis (budget basis) and the modified accrual basis (GAAP basis) are that revenues are recorded when actually received (budget) as opposed to when susceptible to accrual (GAAP); and the expenditures are recorded when paid (budget) as opposed to when incurred (GAAP). Additionally, the County reflects outstanding encumbrances as expenditures on the budgetary basis of accounting. Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the GAAP basis are as follows:

EXCESS (DEFICIENCIES) OF REVENUES AND OTHER FINANCING  
SOURCES OVER (UNDER) EXPENDITURES  
AND OTHER FINANCING USES

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Budget basis	\$1,532,002	\$(2,011,624)	\$(97,531)	\$ 3,615,089
Net adjustment for revenue accruals	33,203	1,262,814	---	157,628
Net adjustment for expenditure accruals	(109,014)	(1,134,609)	---	(209,655)
Net adjustment for other financing sources (uses)	29,870	31,326	---	(4,500,000)
Net adjustment for unbudgeted funds	---	60,596	---	6,521
Encumbrances (budget basis)	<u>1,180,572</u>	<u>4,732,964</u>	<u>---</u>	<u>932,498</u>
GAAP basis	<u>\$2,666,633</u>	<u>\$ 2,941,467</u>	<u>\$(97,531)</u>	<u>\$ 2,081</u>

**NOTE 19 - CONTINGENT LIABILITIES**

**A. Grants**

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

**WAYNE COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**NOTE 19 - CONTINGENT LIABILITIES - (Continued)**

**B. Litigation**

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

**NOTE 20 - RELATED PARTY TRANSACTION**

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the GPFS. For the Workshop's year ended June 30, 2000, the County's contributions totaled \$3,790,854.

**NOTE 21 - CONDUIT DEBT OBLIGATIONS**

The County has served as the issuer of three industrial revenue bonds totaling \$8,970,000, with an outstanding principal of \$8,005,000 as of December 31, 2000. The proceeds from the first two issues, in the amount of \$7,570,000 (\$6,815,000 still outstanding), were used to acquire, construct, improve and equip nursing home facilities. The nursing home facilities make the principal and interest payments on the bonds. The proceeds from the third issue, in the amount of \$1,400,000 (\$1,190,000 still outstanding), were used to acquire, construct, renovate and equip a local manufacturer of turf equipment. The manufacturer will make the principal and interest payments on the bonds. The industrial revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. None are the full faith and credit or taxing power of the County pledged to make repayment.

**NOTE 22 - 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. Royalties are expected to be received for a period of five to eight years, on a total of approximately 800,000 tons, although the actual length of royalty receipts cannot be determined.

The County has established a Landfill Trust fund, an expendable trust fund, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. During 1998, the general fund transferred \$550,000 into the Landfill Trust expendable trust fund to provide for possible contingencies. If no contingencies arise in the future, this money will be remitted back to the general fund. At December 31, 2000, the balance of the Landfill Trust expendable trust fund was \$550,000.



**COMBINING, INDIVIDUAL FUND AND  
ACCOUNT GROUP FINANCIAL  
STATEMENTS AND SCHEDULES**

**WAYNE COUNTY, OHIO**

**GENERAL FUND**

The general fund is used to account for all financial resources of the County except as required to be accounted for in another fund. The major revenue sources are sales tax, property tax, investment earnings and state and local government fund receipts. It is the operating fund of the County.



**WAYNE COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property taxes . . . . .	\$3,015,142	\$3,083,096	\$67,954
Sales taxes . . . . .	6,475,000	7,392,175	917,175
Charges for services . . . . .	2,956,100	3,663,206	707,106
Licenses and permits . . . . .	225,012	231,089	6,077
Fines and forfeitures . . . . .	280,100	345,587	65,487
Intergovernmental . . . . .	2,700,478	3,268,207	567,729
Investment income . . . . .	800,000	2,732,842	1,932,842
Rental income . . . . .	60,000	55,282	(4,718)
Other . . . . .	386,780	745,246	358,466
Total revenues . . . . .	<u>16,898,612</u>	<u>21,516,730</u>	<u>4,618,118</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
<b>Legislative and executive</b>			
Commissioners			
Personal services . . . . .	424,717	419,174	5,543
Materials and supplies . . . . .	4,814	3,054	1,760
Contractual services . . . . .	7,098	6,298	800
Other . . . . .	40,064	27,498	12,566
Total Commissioners . . . . .	<u>476,693</u>	<u>456,024</u>	<u>20,669</u>
Microfilm			
Personal services . . . . .	139,852	127,886	11,966
Materials and supplies . . . . .	101,045	76,993	24,052
Contractual services . . . . .	15,882	12,023	3,859
Other . . . . .	500	0	500
Capital outlay . . . . .	1,000	0	1,000
Total Microfilm . . . . .	<u>258,279</u>	<u>216,902</u>	<u>41,377</u>
Auditor			
Personal services . . . . .	278,284	271,715	6,569
Materials and supplies . . . . .	12,116	12,116	0
Contractual services . . . . .	30,116	29,891	225
Other . . . . .	30,842	30,776	66
Capital outlay . . . . .	1,000	1,000	0
Total Auditor . . . . .	<u>352,358</u>	<u>345,498</u>	<u>6,860</u>
Treasurer			
Personal services . . . . .	185,548	141,607	43,941
Materials and supplies . . . . .	35,462	35,452	10
Contractual services . . . . .	9,859	9,708	151
Other . . . . .	7,395	7,300	95
Capital outlay . . . . .	2,000	1,799	201
Total Treasurer . . . . .	<u>240,264</u>	<u>195,866</u>	<u>44,398</u>

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**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Prosecutor</b>			
Personal services . . . . .	\$547,853	\$537,450	\$10,403
Materials and supplies . . . . .	9,959	9,881	78
Other . . . . .	51,837	51,827	10
Capital outlay . . . . .	6,216	6,200	16
<b>Total Prosecutor . . . . .</b>	<u>\$615,865</u>	<u>\$605,358</u>	<u>\$10,507</u>
<b>Deputy Registrar</b>			
Personal services . . . . .	204,581	190,420	14,161
Materials and supplies . . . . .	2,168	2,163	5
Contractual services . . . . .	4,665	4,545	120
Other . . . . .	87,198	47,495	39,703
Capital outlay . . . . .	8,778	5,745	3,033
<b>Total Deputy Registrar . . . . .</b>	<u>307,390</u>	<u>250,368</u>	<u>57,022</u>
<b>Data Processing</b>			
Personal services . . . . .	36,374	36,023	351
Materials and supplies . . . . .	14,360	14,358	2
Contractual services . . . . .	58,949	58,949	0
Other . . . . .	5,067	5,065	2
Capital outlay . . . . .	3,074	3,069	5
<b>Total Data Processing . . . . .</b>	<u>117,824</u>	<u>117,464</u>	<u>360</u>
<b>Planning Commission</b>			
Personal services . . . . .	153,653	153,511	142
Materials and supplies . . . . .	648	586	62
Contractual services . . . . .	3,476	2,850	626
Other . . . . .	39,402	39,234	168
Capital outlay . . . . .	750	393	357
<b>Total Planning Commission . . . . .</b>	<u>197,929</u>	<u>196,574</u>	<u>1,355</u>
<b>Board of Elections</b>			
Personal services . . . . .	258,985	255,364	3,621
Materials and supplies . . . . .	54,384	46,175	8,209
Contractual services . . . . .	22,500	21,440	1,060
Other . . . . .	16,350	15,015	1,335
Capital outlay . . . . .	1,000	1,000	0
<b>Total Board of Elections . . . . .</b>	<u>353,219</u>	<u>338,994</u>	<u>14,225</u>
<b>Recorder</b>			
Personal services . . . . .	142,985	139,761	3,224
Materials and supplies . . . . .	4,857	4,630	227
Contractual services . . . . .	6,070	4,230	1,840
Other . . . . .	8,520	8,103	417
<b>Total Recorder . . . . .</b>	<u>\$162,432</u>	<u>\$156,724</u>	<u>\$5,708</u>

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**WAYNE COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Maintenance and Operations</b>			
Personal services . . . . .	\$164,004	\$159,631	\$4,373
Materials and supplies . . . . .	112,012	110,710	1,302
Contractual services . . . . .	972,814	812,152	160,662
Other . . . . .	345,223	302,363	42,860
Capital outlay . . . . .	2,000	952	1,048
<b>Total Maintenance and Operations . . . . .</b>	<b>1,596,053</b>	<b>1,385,808</b>	<b>210,245</b>
 <b>Board of Revisions</b>			
Other . . . . .	5,000	5,000	0
<b>Total Board of Revisions . . . . .</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
 <b>Buildings and Grounds</b>			
Capital outlay . . . . .	1,374,333	946,449	427,884
<b>Total Buildings and Grounds . . . . .</b>	<b>1,374,333</b>	<b>946,449</b>	<b>427,884</b>
 <b>Real Estate Property Taxes</b>			
Other . . . . .	20,000	18,097	1,903
<b>Total Real Estate Property Taxes . . . . .</b>	<b>20,000</b>	<b>18,097</b>	<b>1,903</b>
 <b>Insurance and Pensions</b>			
Personal services . . . . .	800,000	727,591	72,409
Contractual services . . . . .	533,079	509,924	23,155
Other . . . . .	12,024	7,500	4,524
<b>Total Insurance and Pensions . . . . .</b>	<b>1,345,103</b>	<b>1,245,015</b>	<b>100,088</b>
 <b>Professional Services</b>			
Contractual services . . . . .	86,609	73,444	13,165
<b>Total Professional Services . . . . .</b>	<b>86,609</b>	<b>73,444</b>	<b>13,165</b>
 <b>Total general government - legislative and executive . . . . .</b>	<b>7,509,351</b>	<b>6,553,585</b>	<b>955,766</b>
 <b>General government:</b>			
<b>Judicial</b>			
<b>Common Pleas Court</b>			
Personal services . . . . .	285,105	282,262	2,843
Materials and supplies . . . . .	3,113	2,658	455
Contractual services . . . . .	88,826	81,132	7,694
Other . . . . .	11,150	10,569	581
Capital outlay . . . . .	1,649	1,649	0
<b>Total Common Pleas Court . . . . .</b>	<b>\$389,843</b>	<b>\$378,270</b>	<b>\$11,573</b>

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**WAYNE COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Juvenile Court</b>			
Personal services . . . . .	\$285,019	\$279,729	\$5,290
Materials and supplies . . . . .	5,841	5,841	0
Contractual services . . . . .	83,666	81,833	1,833
Other . . . . .	83,275	82,204	1,071
Capital outlay . . . . .	1,000	1,000	0
<b>Total Juvenile Court . . . . .</b>	<b>458,801</b>	<b>450,607</b>	<b>8,194</b>
<b>Probate Court</b>			
Personal services . . . . .	123,735	121,611	2,124
Materials and supplies . . . . .	22,267	22,253	14
Contractual services . . . . .	4,785	4,585	200
Other . . . . .	20,810	16,412	4,398
Capital outlay . . . . .	1,619	1,619	0
<b>Total Probate Court . . . . .</b>	<b>173,216</b>	<b>166,480</b>	<b>6,736</b>
<b>Clerk of Courts</b>			
Personal services . . . . .	597,837	583,898	13,939
Materials and supplies . . . . .	21,129	20,987	142
Contractual services . . . . .	14,479	12,658	1,821
Other . . . . .	9,179	7,195	1,984
Capital outlay . . . . .	1,500	1,484	16
<b>Total Clerk of Courts . . . . .</b>	<b>644,124</b>	<b>626,222</b>	<b>17,902</b>
<b>Municipal Courts</b>			
Personal services . . . . .	661,248	656,328	4,920
Materials and supplies . . . . .	11,224	10,458	766
Contractual services . . . . .	27,862	20,838	7,024
Other . . . . .	41,468	30,166	11,302
Capital outlay . . . . .	2,165	2,165	0
<b>Total Municipal Courts . . . . .</b>	<b>743,967</b>	<b>719,955</b>	<b>24,012</b>
<b>Public Defender</b>			
Personal services . . . . .	247,746	241,768	5,978
Materials and supplies . . . . .	9,922	9,776	146
Contractual services . . . . .	24,964	17,638	7,326
Other . . . . .	18,356	15,302	3,054
Capital outlay . . . . .	14,323	13,999	324
<b>Total Public Defender . . . . .</b>	<b>315,311</b>	<b>298,483</b>	<b>16,828</b>
<b>Law Library</b>			
Personal services . . . . .	25,782	18,186	7,596
<b>Total Law Library . . . . .</b>	<b>\$25,782</b>	<b>\$18,186</b>	<b>\$7,596</b>

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**WAYNE COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**

**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance: Favorable (Unfavorable)</b>
<b>District Court of Appeals</b>			
Other . . . . .	\$70,000	\$53,467	\$16,533
<b>Total District Court of Appeals . . . . .</b>	<u>70,000</u>	<u>53,467</u>	<u>16,533</u>
<b>Jury Commission</b>			
Personal services . . . . .	8,224	7,888	336
Materials and supplies . . . . .	5,400	5,000	400
<b>Total Jury Commission . . . . .</b>	<u>13,624</u>	<u>12,888</u>	<u>736</u>
<b>Adult Probation</b>			
Personal services . . . . .	103,760	102,806	954
Materials and supplies . . . . .	1,000	500	500
Contractual services . . . . .	11,300	10,350	950
Other . . . . .	5,050	3,415	1,635
<b>Total Adult Probation. . . . .</b>	<u>121,110</u>	<u>117,071</u>	<u>4,039</u>
<b>Juvenile Probation</b>			
Personal services . . . . .	279,172	278,255	917
Contractual services . . . . .	1,671	1,671	0
Other . . . . .	21,274	21,264	10
<b>Total Juvenile Probation. . . . .</b>	<u>302,117</u>	<u>301,190</u>	<u>927</u>
<b>Total general government - judicial . . . . .</b>	<u>3,257,895</u>	<u>3,142,819</u>	<u>115,076</u>
<b>Total general government . . . . .</b>	<u>10,767,246</u>	<u>9,696,404</u>	<u>1,070,842</u>
<b>Public safety</b>			
<b>Justice Center</b>			
Personal services . . . . .	748,022	728,149	19,873
Materials and supplies . . . . .	19,177	19,140	37
Contractual services . . . . .	297,402	297,402	0
Other . . . . .	11,004	11,004	0
Capital outlay. . . . .	91,640	91,640	0
<b>Total Justice Center . . . . .</b>	<u>1,167,245</u>	<u>1,147,335</u>	<u>19,910</u>
<b>Coroner</b>			
Personal services . . . . .	51,140	49,161	1,979
Materials and supplies . . . . .	491	433	58
Contractual services . . . . .	40,908	37,632	3,276
Other . . . . .	4,176	3,433	743
Capital outlay. . . . .	600	300	300
<b>Total Coroner . . . . .</b>	<u>\$97,315</u>	<u>\$90,959</u>	<u>\$6,356</u>

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## WAYNE COUNTY, OHIO

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2000

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Home Arrest</b>			
Personal services . . . . .	\$75,607	\$74,556	\$1,051
Contractual services . . . . .	277,891	267,254	10,637
<b>Total Home Arrest . . . . .</b>	<u>353,498</u>	<u>341,810</u>	<u>11,688</u>
<b>Sheriff</b>			
Personal services . . . . .	3,252,461	3,163,682	88,779
Materials and supplies . . . . .	235,562	235,462	100
Contractual services . . . . .	154,564	154,555	9
Other . . . . .	212,483	167,325	45,158
<b>Total Sheriff . . . . .</b>	<u>3,855,070</u>	<u>3,721,024</u>	<u>134,046</u>
<b>Building Regulation</b>			
Personal services . . . . .	221,551	213,300	8,251
Materials and supplies . . . . .	3,207	1,000	2,207
Contractual services . . . . .	22,157	16,307	5,850
Other . . . . .	26,813	24,932	1,881
Capital outlay . . . . .	1,000	400	600
<b>Total Building Regulation . . . . .</b>	<u>274,728</u>	<u>255,939</u>	<u>18,789</u>
<b>Disaster Services</b>			
Personal services . . . . .	148,247	129,061	19,186
Materials and supplies . . . . .	7,285	2,933	4,352
Contractual services . . . . .	10,821	9,996	825
Other . . . . .	25,622	25,524	98
Capital outlay . . . . .	1,108	1,108	0
<b>Total Disaster Services . . . . .</b>	<u>193,083</u>	<u>168,622</u>	<u>24,461</u>
<b>Detention Home</b>			
Contractual services . . . . .	800,000	800,000	0
<b>Total Detention Home . . . . .</b>	<u>800,000</u>	<u>800,000</u>	<u>0</u>
<b>Pay to Stay Facility</b>			
Personal services . . . . .	111,407	107,908	3,499
Materials and supplies . . . . .	27,037	11,174	15,863
Contractual services . . . . .	334,440	271,070	63,370
Other . . . . .	6,812	2,427	4,385
Capital outlay . . . . .	6,177	4,883	1,294
<b>Total Pay to Stay Facility . . . . .</b>	<u>485,873</u>	<u>397,462</u>	<u>88,411</u>
<b>Total public safety . . . . .</b>	<u>\$7,226,812</u>	<u>\$6,923,151</u>	<u>\$303,661</u>

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**WAYNE COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Public works</b>			
<b>Engineer</b>			
Personal services . . . . .	\$125,961	\$124,298	\$1,663
Materials and supplies . . . . .	6,704	6,532	172
Contractual services . . . . .	6,402	6,105	297
Other . . . . .	21,200	20,888	312
Capital outlay. . . . .	3,600	3,578	22
<b>Total Engineer . . . . .</b>	<u>163,867</u>	<u>161,401</u>	<u>2,466</u>
<b>Total public works. . . . .</b>	<u>163,867</u>	<u>161,401</u>	<u>2,466</u>
<b>Health</b>			
<b>TB Hospital</b>			
Contractual services . . . . .	7,969	3,443	4,526
<b>Total TB Hospital . . . . .</b>	<u>7,969</u>	<u>3,443</u>	<u>4,526</u>
<b>Vital Statistics</b>			
Contractual services . . . . .	3,000	2,388	612
<b>Total Vital Statistics. . . . .</b>	<u>3,000</u>	<u>2,388</u>	<u>612</u>
<b>Other Health</b>			
Other . . . . .	152,253	152,243	10
<b>Total Other Health. . . . .</b>	<u>152,253</u>	<u>152,243</u>	<u>10</u>
<b>Total health . . . . .</b>	<u>163,222</u>	<u>158,074</u>	<u>5,148</u>
<b>Human services</b>			
<b>Soilders Relief</b>			
Personal services . . . . .	74,398	72,282	2,116
Materials and supplies . . . . .	8,532	7,278	1,254
Contractual services . . . . .	10,156	7,000	3,156
Other . . . . .	442,661	399,646	43,015
Capital outlay. . . . .	20,263	18,939	1,324
<b>Total Soilders Relief. . . . .</b>	<u>556,010</u>	<u>505,145</u>	<u>50,865</u>
<b>Veterans Services</b>			
Personal services . . . . .	153,121	142,647	10,474
Other . . . . .	67,242	51,723	15,519
<b>Total Veterans Services . . . . .</b>	<u>220,363</u>	<u>194,370</u>	<u>25,993</u>
<b>Other Charity</b>			
Other . . . . .	358	200	158
<b>Total Other Charity . . . . .</b>	<u>358</u>	<u>200</u>	<u>158</u>
<b>Total human services . . . . .</b>	<u>\$776,731</u>	<u>\$699,715</u>	<u>\$77,016</u>

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**WAYNE COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance: Favorable (Unfavorable)</b>
<b>Conservation and recreation</b>			
Airport			
Capital outlay . . . . .	\$25,816	\$25,770	\$46
Grants in aid . . . . .	10,000	10,000	0
<b>Total Airport . . . . .</b>	<u>35,816</u>	<u>35,770</u>	<u>46</u>
Historical Society			
Grants in aid . . . . .	10,000	10,000	0
<b>Total Historical Society . . . . .</b>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<b>Total conservation and recreation . . . . .</b>	<u>45,816</u>	<u>45,770</u>	<u>46</u>
<b>Other</b>			
Agriculture			
Other . . . . .	4,000	1,000	3,000
Grants in aid . . . . .	417,410	417,410	0
<b>Total Agriculture . . . . .</b>	<u>421,410</u>	<u>418,410</u>	<u>3,000</u>
Miscellaneous			
Personal services . . . . .	2,000	385	1,615
Contractual services . . . . .	303,042	251,205	51,837
Other . . . . .	130,333	58,305	72,028
<b>Total Miscellaneous . . . . .</b>	<u>435,375</u>	<u>309,895</u>	<u>125,480</u>
<b>Total other . . . . .</b>	<u>856,785</u>	<u>728,305</u>	<u>128,480</u>
<b>Total expenditures . . . . .</b>	<u>20,000,479</u>	<u>18,412,820</u>	<u>1,587,659</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(3,101,867)</u>	<u>3,103,910</u>	<u>6,205,777</u>
<b>Other financing sources (uses):</b>			
Proceeds from sale of fixed assets . . . . .	500	4,925	4,425
Operating transfers in . . . . .	0	192,663	192,663
Operating transfers out . . . . .	(1,884,289)	(1,769,496)	114,793
<b>Total other financing sources (uses) . . . . .</b>	<u>(1,883,789)</u>	<u>(1,571,908)</u>	<u>311,881</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(4,985,656)</u>	<u>1,532,002</u>	<u>6,517,658</u>
<b>Fund balance, January 1 . . . . .</b>	3,999,508	3,999,508	0
<b>Prior year encumbrances appropriated . . . . .</b>	1,196,151	1,196,151	0
<b>Fund balance, December 31 . . . . .</b>	<u>\$210,003</u>	<u>\$6,727,661</u>	<u>\$6,517,658</u>



## WAYNE COUNTY, OHIO

### SPECIAL REVENUE FUNDS

The 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 special revenue funds which Wayne County operates:

#### Delinquent Real Estate Tax Assessment Collection Fund (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 county-wide 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 fees received from Probate Court fees which are used to provide legal guardianship for indigents.

#### Computerized Legal Research

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

#### Youth Services Subsidy Grant

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

#### Motor Vehicle and Gas Tax

To account for revenue derived from motor vehicle licenses, gasoline tax and fines. Expenditures are restricted by state law to county road and bridge maintenance and improvement programs.

#### Dog and Kennel

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

#### County Board of Mental Retardation and Developmentally Disabled (MRDD)

To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy and federal and state grants.

#### Hazardous Materials

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

#### Bureau of Support

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

#### Job and Family Services

To account 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 of medical assistance, and for certain public social services.

## WAYNE COUNTY, OHIO

### SPECIAL REVENUE FUNDS (CONTINUED)

#### Wayne County Care Center

To account for revenue received from a county-wide tax levy, Medicare and charges for services to provide for the room, board and care of the indigent elderly population of the county.

#### Children Services Board

To account for revenue received from tax levies, federal and state grants, support collections, and Veterans Assistance and Social Security payments. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling and parental training.

#### Community Development Block Grant (CDBG)

To account for revenue from the federal government received through the community development grant program and loan repayments for moneys loaned to several 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.

#### Enforcement and Education

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

#### Indigent Driver Alcohol Treatment

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

#### Local Emergency Planning

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

#### Certificate of Title Administration

To account for monies collected by the title department, to be separate from other monies collected by the Clerk of Courts.

#### Airport Fund

To account for monies and transactions between the County and the Wayne County Airport Authority. This fund does not represent the operating fund of the Wayne County Airport Authority which is not part of the County's reporting entity.

#### CHIP Program

To account for comprehensive housing grant monies received from the federal government through the Ohio Department of Development.

#### Court Computerization Funds

To account for the proceeds set aside by the Court for computerizing the legal services department.

**WAYNE COUNTY, OHIO**

**SPECIAL REVENUE FUNDS (CONTINUED)**

Other Special Revenue Funds

COPS Program  
Juvenile Justice Grant  
Victim Witness Assistance Program  
Law Enforcement  
Litter Control  
Probation Services  
Felony Delinquent Care and Custody  
Highway Safety Grant  
Juvenile Accountability  
    Incentive Block Grant  
Siren Project

Home Arrest Grant  
Narcotics Task Force  
Pilot Probation Program  
Victim's Assistance Trust  
VOCA Grant  
Recorder's Equipment  
Solid Waste District Litter Grant  
Geodetic Ground Control  
Law Enforcement Block Grant  
Court Security Grant

**WAYNE COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

	<b>Delinquent Real Estate Tax Assessment Collection</b>	<b>Real Estate Assessment</b>	<b>Indigent Guardianship</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$284,729	\$790,078	\$63,731
Cash in segregated accounts . . . . .			
Receivables (net of allowances for uncollectibles):			
Sales taxes . . . . .			
Real and other taxes . . . . .			
Accounts . . . . .			1,000
Accrued interest . . . . .			
Due from other funds . . . . .			
Due from other governments . . . . .			
Prepayments . . . . .			
Materials and supplies inventory . . . . .			
Loans receivable . . . . .			
<b>Total assets . . . . .</b>	<u>284,729</u>	<u>790,078</u>	<u>64,731</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	2,064	12,406	
Contracts payable . . . . .			
Accrued wages and benefits . . . . .	1,860	11,103	
Compensated absences payable . . . . .		405	
Advances from other funds . . . . .			
Due to other funds . . . . .			
Due to other governments . . . . .	1,221	8,552	
Deferred revenue . . . . .			
<b>Total liabilities . . . . .</b>	<u>5,145</u>	<u>32,466</u>	
<b>Fund equity:</b>			
Reserved for encumbrances . . . . .	23,426	559,404	4,506
Reserved for materials and supplies inventory . . . . .			
Reserved for prepayments . . . . .			
Reserved for loans . . . . .			
Unreserved:			
Undesignated . . . . .	256,158	198,208	60,225
<b>Total fund equity . . . . .</b>	<u>279,584</u>	<u>757,612</u>	<u>64,731</u>
<b>Total liabilities and fund equity . . . . .</b>	<u>\$284,729</u>	<u>\$790,078</u>	<u>\$64,731</u>

<u>Computerized Legal Research</u>	<u>Victim's Assistance Trust</u>	<u>Youth Services Subsidy Grant</u>	<u>Highway Safety Grant</u>	<u>Motor Vehicle and Gas Tax</u>
\$7,584	\$395	\$120,379	\$38,550	\$1,233,234
				71,335
310				24,718
				279,256
				21,665
<u>7,894</u>	<u>395</u>	<u>120,379</u>	<u>38,550</u>	<u>1,630,208</u>
		1,100		93,325
				57,632
				65,121
				3,382
		5		47,474
		<u>1,105</u>		<u>142,690</u>
				<u>409,624</u>
	221	12,233		593,874
				21,665
<u>7,894</u>	<u>174</u>	<u>107,041</u>	<u>38,550</u>	<u>605,045</u>
<u>7,894</u>	<u>395</u>	<u>119,274</u>	<u>38,550</u>	<u>1,220,584</u>
<u>\$7,894</u>	<u>\$395</u>	<u>\$120,379</u>	<u>\$38,550</u>	<u>\$1,630,208</u>

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**WAYNE COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS (CONTINUED)**  
**DECEMBER 31, 2000**

	<u>Dog and Kennel</u>	<u>County Board of MRDD</u>	<u>Hazardous Materials</u>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$136,289	\$5,879,624	\$31,992
Cash in segregated accounts . . . . .			
Receivables (net of allowances for uncollectibles):			
Sales taxes . . . . .		6,238,233	
Real and other taxes . . . . .		3,352	
Accounts . . . . .	4,596		
Accrued interest . . . . .		92	
Due from other funds . . . . .			
Due from other governments . . . . .		214,730	
Prepayments . . . . .		313	
Materials and supplies inventory . . . . .		13,469	
Loans receivable . . . . .			
<b>Total assets</b> . . . . .	<u>140,885</u>	<u>12,349,813</u>	<u>31,992</u>
<b>Liabilities:</b>			
Accounts payable . . . . .		129,197	
Contracts payable . . . . .			
Accrued wages and benefits . . . . .	1,699	203,160	201
Compensated absences payable . . . . .	349	16,307	
Advances from other funds . . . . .			
Due to other funds . . . . .			
Due to other governments . . . . .	1,271	139,013	149
Deferred revenue . . . . .		6,230,116	
<b>Total liabilities</b> . . . . .	<u>3,319</u>	<u>6,717,793</u>	<u>350</u>
<b>Fund equity:</b>			
Reserved for encumbrances . . . . .	13,537	166,629	6,568
Reserved for materials and supplies inventory . . . . .		13,469	
Reserved for prepayments . . . . .		313	
Reserved for loans . . . . .			
Unreserved:			
Undesignated . . . . .	124,029	5,451,609	25,074
<b>Total fund equity</b> . . . . .	<u>137,566</u>	<u>5,632,020</u>	<u>31,642</u>
<b>Total liabilities and fund equity</b> . . . . .	<u>\$140,885</u>	<u>\$12,349,813</u>	<u>\$31,992</u>

<u>Bureau of Support</u>	<u>Job and Family Services</u>	<u>Wayne County Care Center</u>	<u>Children Services Board</u>	<u>Community Development Block Grant</u>
\$726,582	\$2,640,672	\$2,114,391 31,314	\$3,232,995 2,558	\$473,680
		1,047,720 68,575	1,603,717 5,439 1,702	2,214
	3,623	127,335	142,744	
1,202	4,350	16,402	812,505	192,425
3,370	11,566	9,356	16,179 3,894	
				349,316
<u>731,154</u>	<u>2,660,211</u>	<u>3,415,093</u>	<u>5,821,733</u>	<u>1,017,635</u>
12,844	340,598	37,869	104,678	142,209 130,916
33,374	68,480	73,127	71,705	
806	3,940	4,963	19,195	
	129,290			98,047
24,119	213,821	51,340	62,769	70,000
		1,046,457	1,601,372	
<u>71,143</u>	<u>756,129</u>	<u>1,213,756</u>	<u>1,859,719</u>	<u>441,172</u>
169,785	1,167,879	58,847	192,088	31,520
3,370	11,566	9,356	3,894	
1,202	4,350	16,402	16,179	
				349,316
485,654	720,287	2,116,732	3,749,853	195,627
660,011	1,904,082	2,201,337	3,962,014	576,463
<u>\$731,154</u>	<u>\$2,660,211</u>	<u>\$3,415,093</u>	<u>\$5,821,733</u>	<u>\$1,017,635</u>

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**WAYNE COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS (CONTINUED)**

DECEMBER 31, 2000

	<b>Ditch Maintenance</b>	<b>COPS Program</b>	<b>Law Enforcement</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$41,231	\$244	\$18,708
Cash in segregated accounts . . . . .			5,329
Receivables (net of allowances for uncollectibles):			
Sales taxes . . . . .			
Real and other taxes . . . . .			
Accounts . . . . .			
Accrued interest . . . . .			
Due from other funds . . . . .			
Due from other governments . . . . .			
Prepayments . . . . .			
Materials and supplies inventory . . . . .			
Loans receivable . . . . .			
<b>Total assets</b> . . . . .	<b>41,231</b>	<b>244</b>	<b>24,037</b>
 <b>Liabilities:</b>			
Accounts payable . . . . .			
Contracts payable . . . . .			
Accrued wages and benefits . . . . .		1,110	
Compensated absences payable . . . . .			
Advances from other funds . . . . .			
Due to other funds . . . . .			
Due to other governments . . . . .		679	
Deferred revenue . . . . .			
<b>Total liabilities</b> . . . . .		<b>1,789</b>	
 <b>Fund equity:</b>			
Reserved for encumbrances . . . . .			
Reserved for materials and supplies inventory . . . . .			
Reserved for prepayments . . . . .			
Reserved for loans . . . . .			
Unreserved:			
Undesignated . . . . .	41,231	(1,545)	24,037
<b>Total fund equity</b> . . . . .	<b>41,231</b>	<b>(1,545)</b>	<b>24,037</b>
<b>Total liabilities and fund equity</b> . . . . .	<b>\$41,231</b>	<b>\$244</b>	<b>\$24,037</b>



<b>Enforcement and Education</b>	<b>Indigent Driver Alochol Treatment</b>	<b>Litter Control</b>	<b>Probation Services</b>	<b>Felony Delinquent Care and Custody</b>
\$4,572	\$96,572	\$27,042	\$9,722	\$107,150
151	2,306		397	
				13,670
<u>4,723</u>	<u>98,878</u>	<u>27,042</u>	<u>10,119</u>	<u>120,820</u>
		894		
		1,246		
		111		
		4,000		
		1,104		9,489
		<u>7,355</u>		<u>9,489</u>
		18,643	409	22,740
<u>4,723</u>	<u>98,878</u>	<u>1,044</u>	<u>9,710</u>	<u>88,591</u>
<u>4,723</u>	<u>98,878</u>	<u>19,687</u>	<u>10,119</u>	<u>111,331</u>
<u>\$4,723</u>	<u>\$98,878</u>	<u>\$27,042</u>	<u>\$10,119</u>	<u>\$120,820</u>

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**WAYNE COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS (CONTINUED)**

DECEMBER 31, 2000

	<b>Recorder's Equipment</b>	<b>Solid Waste District Litter Grant</b>	<b>Local Emergency Planning</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$93,260	\$26,591	\$2,000
Cash in segregated accounts . . . . .			
Receivables (net of allowances for uncollectibles):			
Sales taxes . . . . .			
Real and other taxes . . . . .			
Accounts . . . . .	724		
Accrued interest . . . . .			
Due from other funds . . . . .			
Due from other governments . . . . .			
Prepayments . . . . .			
Materials and supplies inventory . . . . .			
Loans receivable . . . . .			
<b>Total assets</b> . . . . .	<b>93,984</b>	<b>26,591</b>	<b>2,000</b>
 <b>Liabilities:</b>			
Accounts payable . . . . .	5,246	2,116	
Contracts payable . . . . .			
Accrued wages and benefits . . . . .		1,644	
Compensated absences payable . . . . .			
Advances from other funds . . . . .			
Due to other funds . . . . .			
Due to other governments . . . . .		2,091	
Deferred revenue . . . . .			
<b>Total liabilities</b> . . . . .	<b>5,246</b>	<b>5,851</b>	
 <b>Fund equity:</b>			
Reserved for encumbrances . . . . .	33,059	4,503	
Reserved for materials and supplies inventory . . . . .			
Reserved for prepayments . . . . .			
Reserved for loans . . . . .			
Unreserved:			
Undesignated . . . . .	55,679	16,237	2,000
<b>Total fund equity</b> . . . . .	<b>88,738</b>	<b>20,740</b>	<b>2,000</b>
<b>Total liabilities and fund equity</b> . . . . .	<b>\$93,984</b>	<b>\$26,591</b>	<b>\$2,000</b>

<u>Narcotics Task Force</u>	<u>Pilot Probation Program</u>	<u>Certificate of Title Administration</u>	<u>Airport</u>	<u>CHIP Program</u>
\$915	\$63,389	\$78,108	\$100,095	
		23,816		\$107,245
<u>915</u>	<u>63,389</u>	<u>101,924</u>	<u>100,095</u>	<u>107,245</u>
	5,793			97,300
	3,264	5,696		
	192	196		
188	14,432	4,197		
<u>188</u>	<u>23,681</u>	<u>10,089</u>		<u>97,300</u>
	11,421	21,838		17,080
<u>727</u>	<u>28,287</u>	<u>69,997</u>	<u>100,095</u>	<u>(7,135)</u>
<u>727</u>	<u>39,708</u>	<u>91,835</u>	<u>100,095</u>	<u>9,945</u>
<u>\$915</u>	<u>\$63,389</u>	<u>\$101,924</u>	<u>\$100,095</u>	<u>\$107,245</u>

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**WAYNE COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS (CONTINUED)**  
**DECEMBER 31, 2000**

	<b>Court Computerization Funds</b>	<b>Juvenile Justice Grant</b>	<b>Victim Witness Assistance Program</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$172,911		\$44,516
Cash in segregated accounts . . . . .			
Receivables (net of allowances for uncollectibles):			
Sales taxes . . . . .			
Real and other taxes . . . . .			
Accounts . . . . .	12,606		
Accrued interest . . . . .			
Due from other funds . . . . .			
Due from other governments . . . . .			
Prepayments . . . . .			
Materials and supplies inventory . . . . .			
Loans receivable . . . . .			
<b>Total assets . . . . .</b>	<u>185,517</u>	<u>          </u>	<u>44,516</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	10,375		
Contracts payable . . . . .			
Accrued wages and benefits . . . . .		\$3,054	600
Compensated absences payable . . . . .			410
Advances from other funds . . . . .			
Due to other funds . . . . .			
Due to other governments . . . . .		464	5,214
Deferred revenue . . . . .			
<b>Total liabilities . . . . .</b>	<u>10,375</u>	<u>3,518</u>	<u>6,224</u>
<b>Fund equity:</b>			
Reserved for encumbrances . . . . .	16,891		10,944
Reserved for materials and supplies inventory . . . . .			
Reserved for prepayments . . . . .			
Reserved for loans . . . . .			
Unreserved:			
Undesignated . . . . .	158,251	(3,518)	27,348
<b>Total fund equity . . . . .</b>	<u>175,142</u>	<u>(3,518)</u>	<u>38,292</u>
<b>Total liabilities and fund equity . . . . .</b>	<u>\$185,517</u>	<u>\$0</u>	<u>\$44,516</u>

<u>Home Arrest Grant</u>	<u>Geodetic Ground Control</u>	<u>VOCA Grant</u>	<u>Juvenile Accountability Incentive Block Grant</u>	<u>Court Security Grant</u>
\$15,907	\$164,762	\$14,225	\$1,754	\$9,288
<u>15,907</u>	<u>164,762</u>	<u>14,225</u>	<u>1,754</u>	<u>9,288</u>
2,286				
256				
1,683				
<u>4,225</u>				
6,904	164,762	2,087	1,754	9,288
4,778		12,138		
<u>11,682</u>	<u>164,762</u>	<u>14,225</u>	<u>1,754</u>	<u>9,288</u>
<u>\$15,907</u>	<u>\$164,762</u>	<u>\$14,225</u>	<u>\$1,754</u>	<u>\$9,288</u>

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**WAYNE COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL SPECIAL REVENUE FUNDS (CONTINUED)**  
**DECEMBER 31, 2000**

	<b>Totals</b>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents . . . . .	\$18,767,772
Cash in segregated accounts . . . . .	139,296
Receivables (net of allowances for uncollectibles):	
Sales taxes . . . . .	71,335
Real and other taxes . . . . .	8,889,670
Accounts . . . . .	147,990
Accrued interest . . . . .	4,008
Due from other funds . . . . .	142,744
Due from other governments . . . . .	1,750,789
Prepayments . . . . .	38,446
Materials and supplies inventory . . . . .	63,320
Loans receivable . . . . .	349,316
<b>Total assets</b> . . . . .	<b>30,364,686</b>
 <b>Liabilities:</b>	
Accounts payable . . . . .	998,014
Contracts payable . . . . .	188,548
Accrued wages and benefits . . . . .	548,730
Compensated absences payable . . . . .	50,512
Advances from other funds . . . . .	4,000
Due to other funds . . . . .	227,337
Due to other governments . . . . .	659,275
Deferred revenue . . . . .	9,020,635
<b>Total liabilities</b> . . . . .	<b>11,697,051</b>
 <b>Fund equity:</b>	
Reserved for encumbrances . . . . .	3,342,840
Reserved for materials and supplies inventory . . . . .	63,320
Reserved for prepayments . . . . .	38,446
Reserved for loans . . . . .	349,316
Unreserved:	
Undesignated . . . . .	14,873,713
<b>Total fund equity</b> . . . . .	<b>18,667,635</b>
<b>Total liabilities and fund equity</b> . . . . .	<b>\$30,364,686</b>



**WAYNE COUNTY, OHIO**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<b>Delinquent Real Estate Tax Assessment Collection</b>	<b>Real Estate Assessment</b>	<b>Indigent Guardianship</b>
<b>Revenues:</b>			
Property taxes . . . . .			
Sales taxes . . . . .			
Charges for services . . . . .	\$121,049	\$821,561	\$14,910
Fines and forfeitures . . . . .			
Intergovernmental . . . . .			
Special assessments . . . . .			
Investment income . . . . .			
Other . . . . .		7,339	
<b>Total revenues . . . . .</b>	<u>121,049</u>	<u>828,900</u>	<u>14,910</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .	68,403	688,001	
Judicial . . . . .			11,544
Public safety . . . . .			
Public works . . . . .			
Health . . . . .			
Human services . . . . .			
Economic development and assistance . . . . .			
Urban redevelopment and housing . . . . .			
Capital outlay . . . . .			
Debt service:			
Principal retirement . . . . .			
Interest and fiscal charges . . . . .			
<b>Total expenditures . . . . .</b>	<u>68,403</u>	<u>688,001</u>	<u>11,544</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>52,646</u>	<u>140,899</u>	<u>3,366</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .			
Operating transfers out . . . . .			
Proceeds from capital lease . . . . .			
<b>Total other financing sources (uses) . . . . .</b>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	52,646	140,899	3,366
<b>Fund balance, January 1 . . . . .</b>	226,938	616,713	61,365
<b>Increase (decrease) in reserve for inventory . . . . .</b>			
<b>Fund balance, December 31 . . . . .</b>	<u>\$279,584</u>	<u>\$757,612</u>	<u>\$64,731</u>



<u>Computerized Legal Research</u>	<u>Victim's Assistance Trust</u>	<u>Youth Services Subsidy Grant</u>	<u>Law Enforcement Block Grant</u>	<u>Highway Safety Grant</u>
\$3,878		\$202,289	\$31	\$38,017
	\$174		10	
<u>3,878</u>	<u>174</u>	<u>202,289</u>	<u>41</u>	<u>38,017</u>
	484	203,384	4,603	24,697
	<u>484</u>	<u>203,384</u>	<u>4,603</u>	<u>24,697</u>
<u>3,878</u>	<u>(310)</u>	<u>(1,095)</u>	<u>(4,562)</u>	<u>13,320</u>
				25,230
				<u>25,230</u>
3,878	(310)	(1,095)	(4,562)	38,550
4,016	705	120,369	4562	0
<u>\$7,894</u>	<u>\$395</u>	<u>\$119,274</u>	<u>\$0</u>	<u>\$38,550</u>

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**WAYNE COUNTY, OHIO**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS (CONTINUED)**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<b>Motor Vehicle and Gas Tax</b>	<b>Dog and Kennel</b>	<b>County Board of MRDD</b>
<b>Revenues:</b>			
Property taxes . . . . .			\$5,757,831
Sales taxes . . . . .	\$1,124,755		
Charges for services . . . . .	8,527	\$187,665	101,782
Fines and forfeitures . . . . .	179,764	770	
Intergovernmental . . . . .	4,690,865		3,878,481
Special assessments . . . . .			
Investment income . . . . .			668
Other . . . . .	147,486	12,015	119,444
<b>Total revenues . . . . .</b>	<b>6,151,397</b>	<b>200,450</b>	<b>9,858,206</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
Legislative and executive . . . . .			
Judicial . . . . .			
Public safety . . . . .			
Public works . . . . .	6,562,030		
Health . . . . .		164,000	
Human services . . . . .			8,739,411
Economic development and assistance . . . . .			
Urban redevelopment and housing . . . . .			
Capital outlay . . . . .			
<b>Debt service:</b>			
Principal retirement . . . . .			
Interest and fiscal charges . . . . .			
<b>Total expenditures . . . . .</b>	<b>6,562,030</b>	<b>164,000</b>	<b>8,739,411</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(410,633)	36,450	1,118,795
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .			
Operating transfers out . . . . .	(10,890)		
Proceeds from capital lease . . . . .			
<b>Total other financing sources (uses) . . . . .</b>	<b>(10,890)</b>		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	(421,523)	36,450	1,118,795
<b>Fund balance, January 1 . . . . .</b>	1,646,241	101,116	4,514,422
<b>Increase (decrease) in reserve for inventory . . . . .</b>	(4,134)		(1,197)
<b>Fund balance, December 31 . . . . .</b>	<b>\$1,220,584</b>	<b>\$137,566</b>	<b>\$5,632,020</b>

<b>Hazardous Materials</b>	<b>Bureau of Support</b>	<b>Job and Family Services</b>	<b>Wayne County Care Center</b>	<b>Children Services Board</b>
			\$816,343	\$1,545,339
\$8,158	\$252,723		964,709	341,714
	1,256,321	\$8,303,293	1,547,522	3,348,813
	7,574	454,141	68,436	11,446
8,158	1,516,618	8,757,434	3,397,010	19,019
				5,266,331
28,132	1,488,120	7,907,072	3,086,238	4,333,796
			29,394	
			6,289	
			2,651	
28,132	1,488,120	7,907,072	3,124,572	4,333,796
(19,974)	28,498	850,362	272,438	932,535
17,564		299,692		
			29,394	
17,564		299,692	29,394	
(2,410)	28,498	1,150,054	301,832	932,535
34,052	637,342	753,509	1,899,221	3,029,576
	(5,829)	519	284	(97)
\$31,642	\$660,011	\$1,904,082	\$2,201,337	\$3,962,014

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**WAYNE COUNTY, OHIO**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS (CONTINUED)**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<b>Community Development Block Grant</b>	<b>Ditch Maintenance</b>	<b>COPS Program</b>
<b>Revenues:</b>			
Property taxes . . . . .			
Sales taxes . . . . .			
Charges for services . . . . .			
Fines and forfeitures . . . . .			
Intergovernmental . . . . .	\$743,667		\$7,302
Special assessments . . . . .		\$2,547	
Investment income . . . . .	39,533		
Other . . . . .			
<b>Total revenues . . . . .</b>	<b>783,200</b>	<b>2,547</b>	<b>7,302</b>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .			
Judicial . . . . .			
Public safety . . . . .			86,127
Public works . . . . .			
Health . . . . .			
Human services . . . . .			
Economic development and assistance . . . . .	953,692		
Urban redevelopment and housing . . . . .			
Capital outlay . . . . .		1,561	
Debt service:			
Principal retirement . . . . .			
Interest and fiscal charges . . . . .			
<b>Total expenditures . . . . .</b>	<b>953,692</b>	<b>1,561</b>	<b>86,127</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<b>(170,492)</b>	<b>986</b>	<b>(78,825)</b>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .			13,360
Operating transfers out . . . . .			
Proceeds from capital lease . . . . .			
<b>Total other financing sources (uses) . . . . .</b>	<b></b>	<b></b>	<b>13,360</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<b>(170,492)</b>	<b>986</b>	<b>(65,465)</b>
<b>Fund balance, January 1 . . . . .</b>	<b>746,955</b>	<b>40,245</b>	<b>63,920</b>
<b>Increase (decrease) in reserve for inventory . . . . .</b>	<b></b>	<b></b>	<b></b>
<b>Fund balance, December 31 . . . . .</b>	<b>\$576,463</b>	<b>\$41,231</b>	<b>(\$1,545)</b>

<b>Law Enforcement</b>	<b>Enforcement and Education</b>	<b>Indigent Driver Alcohol Treatment</b>	<b>Litter Control</b>	<b>Probation Services</b>
\$12,383	\$2,084	\$438 45,593	\$138,358	\$5,552
<u>12,383</u>	<u>2,084</u>	<u>46,031</u>	<u>19,868</u> <u>158,226</u>	<u>5,552</u>
5,195		32,225	161,513	3,802
<u>5,195</u>		<u>32,225</u>	<u>161,513</u>	<u>3,802</u>
<u>7,188</u>	<u>2,084</u>	<u>13,806</u>	<u>(3,287)</u>	<u>1,750</u>
7,188	2,084	13,806	(3,287)	1,750
16,849	2,639	85,072	22,974	8,369
<u>\$24,037</u>	<u>\$4,723</u>	<u>\$98,878</u>	<u>\$19,687</u>	<u>\$10,119</u>

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**WAYNE COUNTY, OHIO**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS (CONTINUED)**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Felony Delinquent Care and Custody</u>	<u>Recorder's Equipment</u>	<u>Solid Waste District Litter Grant</u>
<b>Revenues:</b>			
Property taxes . . . . .			
Sales taxes . . . . .			
Charges for services . . . . .		\$76,688	
Fines and forfeitures . . . . .			
Intergovernmental . . . . .	\$74,683		\$72,912
Special assessments . . . . .			
Investment income . . . . .			
Other . . . . .			
Total revenues . . . . .	<u>74,683</u>	<u>76,688</u>	<u>72,912</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .		78,350	
Judicial . . . . .			
Public safety . . . . .	109,347		
Public works . . . . .			70,020
Health . . . . .			
Human services . . . . .			
Economic development and assistance . . . . .			
Urban redevelopment and housing . . . . .			
Capital outlay . . . . .			
Debt service:			
Principal retirement . . . . .			
Interest and fiscal charges . . . . .			
Total expenditures . . . . .	<u>109,347</u>	<u>78,350</u>	<u>70,020</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(34,664)</u>	<u>(1,662)</u>	<u>2,892</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .			
Operating transfers out . . . . .			
Proceeds from capital lease . . . . .			
Total other financing sources (uses) . . . . .			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	(34,664)	(1,662)	2,892
Fund balance, January 1 . . . . .	145,995	90,400	17,848
Increase (decrease) in reserve for inventory . . . . .			
Fund balance, December 31 . . . . .	<u>\$111,331</u>	<u>\$88,738</u>	<u>\$20,740</u>

<b>Local Emergency Planning</b>	<b>Narcotics Task Force</b>	<b>Pilot Probation Program</b>	<b>Certificate of Title Administration</b>	<b>Airport</b>
			\$391,313	
\$18,718	\$22,938	\$155,805		
<u>18,718</u>	<u>22,938</u>	<u>155,805</u>	<u>391,313</u>	<u>\$60,596</u> <u>60,596</u>
			203,630	
1,154	34,255	162,256		
<u>1,154</u>	<u>34,255</u>	<u>162,256</u>	<u>203,630</u>	
17,564	(11,317)	(6,451)	187,683	60,596
(17,564)			(600,077)	
<u>(17,564)</u>			<u>(600,077)</u>	
0	(11,317)	(6,451)	(412,394)	60,596
2,000	12,044	46,159	504,229	39,499
<u>\$2,000</u>	<u>\$727</u>	<u>\$39,708</u>	<u>\$91,835</u>	<u>\$100,095</u>

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**WAYNE COUNTY, OHIO**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS (CONTINUED)**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>CHIP Program</u>	<u>Court Computerization Funds</u>	<u>Juvenile Justice Grant</u>
<b>Revenues:</b>			
Property taxes . . . . .			
Sales taxes . . . . .			
Charges for services . . . . .			
Fines and forfeitures . . . . .		\$196,256	
Intergovernmental . . . . .	\$374,766		\$5,700
Special assessments . . . . .			
Investment income . . . . .			
Other . . . . .			
<b>Total revenues . . . . .</b>	<u>374,766</u>	<u>196,256</u>	<u>5,700</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .			
Judicial . . . . .		124,481	
Public safety . . . . .			32,207
Public works . . . . .			
Health . . . . .			
Human services . . . . .			
Economic development and assistance . . . . .			
Urban redevelopment and housing . . . . .	364,025		
Capital outlay . . . . .			
Debt service:			
Principal retirement . . . . .			
Interest and fiscal charges . . . . .			
<b>Total expenditures . . . . .</b>	<u>364,025</u>	<u>124,481</u>	<u>32,207</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>10,741</u>	<u>71,775</u>	<u>(26,507)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .			36,000
Operating transfers out . . . . .			(20,432)
Proceeds from capital lease . . . . .			
<b>Total other financing sources (uses) . . . . .</b>			<u>15,568</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>10,741</u>	<u>71,775</u>	<u>(10,939)</u>
<b>Fund balance, January 1 . . . . .</b>	(796)	103,367	7,421
<b>Increase (decrease) in reserve for inventory . . . . .</b>			
<b>Fund balance, December 31 . . . . .</b>	<u>\$9,945</u>	<u>\$175,142</u>	<u>(\$3,518)</u>



<b>Victim Witness Assistance Program</b>	<b>Home Arrest Grant</b>	<b>Geodetic Ground Control</b>	<b>Siren Project</b>	<b>VOCA Grant</b>
\$93,978	\$93,008	\$133,327	\$18,495	\$15,932
<u>93,978</u>	<u>93,008</u>	<u>133,327</u>	<u>18,495</u>	<u>15,932</u>
		34,660		
114,968	79,803		18,495	33,526
<u>114,968</u>	<u>79,803</u>	<u>34,660</u>	<u>18,495</u>	<u>33,526</u>
(20,990)	13,205	98,667		(17,594)
26,516		56,485		15,200
<u>26,516</u>		<u>56,485</u>		<u>15,200</u>
5,526	13,205	155,152	0	(2,394)
32,766	(1,523)	9,610	0	16,619
<u>\$38,292</u>	<u>\$11,682</u>	<u>\$164,762</u>	<u>\$0</u>	<u>\$14,225</u>

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**WAYNE COUNTY, OHIO**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL SPECIAL REVENUE FUNDS (CONTINUED)**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<b>Juvenile Accountability Incentive Block Grant</b>	<b>Court Security Grant</b>	<b>Totals</b>
<b>Revenues:</b>			
Property taxes . . . . .			\$8,119,513
Sales taxes . . . . .			1,124,755
Charges for services . . . . .			3,300,667
Fines and forfeitures . . . . .			436,850
Intergovernmental . . . . .	\$26,153		25,261,374
Special assessments . . . . .			2,547
Investment income . . . . .			51,657
Other . . . . .			916,092
<b>Total revenues . . . . .</b>	<b>26,153</b>		<b>39,213,455</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
Legislative and executive . . . . .			1,073,044
Judicial . . . . .		\$48,873	184,898
Public safety . . . . .	42,958		989,486
Public works . . . . .			6,793,563
Health . . . . .			192,132
Human services . . . . .			25,554,637
Economic development and assistance . . . . .			953,692
Urban redevelopment and housing . . . . .			364,025
Capital outlay . . . . .			30,955
<b>Debt service:</b>			
Principal retirement . . . . .			6,289
Interest and fiscal charges . . . . .			2,651
<b>Total expenditures . . . . .</b>	<b>42,958</b>	<b>48,873</b>	<b>36,145,372</b>
<b>Excess (deficiency) of revenues over (under) expenditures . . . . .</b>	<b>(16,805)</b>	<b>(48,873)</b>	<b>3,068,083</b>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	2,906		492,953
Operating transfers out . . . . .			(648,963)
Proceeds from capital lease . . . . .			29,394
<b>Total other financing sources (uses) . . . . .</b>	<b>2,906</b>		<b>(126,616)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .</b>	<b>(13,899)</b>	<b>(48,873)</b>	<b>2,941,467</b>
<b>Fund balance, January 1 . . . . .</b>	<b>15,653</b>	<b>58,161</b>	<b>15,736,622</b>
<b>Increase (decrease) in reserve for inventory . . . . .</b>			<b>(10,454)</b>
<b>Fund balance, December 31 . . . . .</b>	<b>\$1,754</b>	<b>\$9,288</b>	<b>\$18,667,635</b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**DELINQUENT REAL ESTATE TAX ASSESSMENT COLLECTION**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for services . . . . .	\$81,000	\$121,049	\$40,049
Total revenues . . . . .	<u>81,000</u>	<u>121,049</u>	<u>40,049</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive			
Personal services . . . . .	68,120	42,554	25,566
Contractual services . . . . .	3,000	1,000	2,000
Materials and supplies . . . . .	10,000	5,000	5,000
Capital outlay . . . . .	86,715	24,544	62,171
Other . . . . .	59,196	22,738	36,458
Total expenditures . . . . .	<u>227,031</u>	<u>95,836</u>	<u>131,195</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(146,031)</u>	<u>25,213</u>	<u>171,244</u>
<b>Other financing sources (uses):</b>			
Operating transfers out . . . . .	(87,995)	0	87,995
Total other financing sources (uses) . . . . .	<u>(87,995)</u>	<u>0</u>	<u>87,995</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(234,026)</u>	<u>25,213</u>	<u>259,239</u>
<b>Fund balance, January 1 . . . . .</b>	<b>201,696</b>	<b>201,696</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>32,330</b>	<b>32,330</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$259,239</u></b>	<b><u>\$259,239</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**REAL ESTATE ASSESSMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for services . . . . .	\$700,000	\$821,561	\$121,561
Other . . . . .	0	7,339	7,339
<b>Total revenues.</b> . . . . .	<u>700,000</u>	<u>828,900</u>	<u>128,900</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive			
Personal services . . . . .	420,118	402,137	17,981
Contractual services . . . . .	808,213	808,212	1
Materials and supplies . . . . .	10,711	10,710	1
Other . . . . .	48,370	46,319	2,051
<b>Total expenditures.</b> . . . . .	<u>1,287,412</u>	<u>1,267,378</u>	<u>20,034</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(587,412)	(438,478)	148,934
<b>Fund balance, January 1.</b> . . . . .	611,990	611,990	0
<b>Prior year encumbrances appropriated.</b> . . .	44,756	44,756	0
<b>Fund balance, December 31</b> . . . . .	<u>\$69,334</u>	<u>\$218,268</u>	<u>\$148,934</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**INDIGENT GUARDIANSHIP**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for services . . . . .	\$15,320	\$15,320	\$0
Total revenues . . . . .	<u>15,320</u>	<u>15,320</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
General government:			
Judicial			
Other . . . . .	75,275	16,050	59,225
Total expenditures . . . . .	<u>75,275</u>	<u>16,050</u>	<u>59,225</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(59,955)	(730)	59,225
<b>Fund balance, January 1 . . . . .</b>	55,173	55,173	0
<b>Prior year encumbrances appropriated . . . . .</b>	<u>4,782</u>	<u>4,782</u>	<u>0</u>
<b>Fund balance, December 31 . . . . .</b>	<u><u>\$0</u></u>	<u><u>\$59,225</u></u>	<u><u>\$59,225</u></u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COMPUTERIZED LEGAL RESEARCH**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for services . . . . .	\$3,600	\$3,795	\$195
Total revenues . . . . .	<u>3,600</u>	<u>3,795</u>	<u>195</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>3,600</u>	<u>3,795</u>	<u>195</u>
<b>Other financing sources (uses):</b>			
Operating transfers out . . . . .	(7,389)	0	7,389
Total other financing sources (uses) . . . . .	<u>(7,389)</u>	<u>0</u>	<u>7,389</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(3,789)</u>	<u>3,795</u>	<u>7,584</u>
<b>Fund balance, January 1 . . . . .</b>	<b>3,789</b>	<b>3,789</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$7,584</u></b>	<b><u>\$7,584</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**VICTIM'S ASSISTANCE TRUST**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Other . . . . .	\$0	\$174	\$174
<b>Total revenues.</b> . . . . .	<b>0</b>	<b>174</b>	<b>174</b>
<b>Expenditures:</b>			
Current:			
Public safety . . . . .			
Other . . . . .	705	705	0
<b>Total expenditures.</b> . . . . .	<b>705</b>	<b>705</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(705)	(531)	174
<b>Fund balance, January 1.</b> . . . . .	<b>705</b>	<b>705</b>	<b>0</b>
<b>Prior year encumbrances appropriated.</b> . . . .	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, December 31.</b> . . . . .	<b>\$0</b>	<b>\$174</b>	<b>\$174</b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**YOUTH SERVICES SUBSIDY GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$202,289	\$202,289	\$0
<b>Total revenues.</b> . . . . .	<u>202,289</u>	<u>202,289</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public safety			
Personal services. . . . .	12,979	12,979	0
Contractual services . . . . .	287,107	199,568	87,539
Materials and supplies . . . . .	4,960	4,960	0
Other. . . . .	19,507	0	19,507
<b>Total expenditures.</b> . . . . .	<u>324,553</u>	<u>217,507</u>	<u>107,046</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(122,264)	(15,218)	107,046
<b>Fund balance, January 1.</b> . . . . .	107,717	107,717	0
<b>Prior year encumbrances appropriated.</b> . . . .	14,547	14,547	0
<b>Fund balance, December 31.</b> . . . . .	<u>\$0</u>	<u>\$107,046</u>	<u>\$107,046</u>



**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**LAW ENFORCEMENT BLOCK GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$43	\$53	\$10
Investment income . . . . .	20	10	(10)
<b>Total revenues.</b> . . . . .	<u>63</u>	<u>63</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public safety			
Other . . . . .	4,603	4,603	0
<b>Total expenditures.</b> . . . . .	<u>4,603</u>	<u>4,603</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(4,540)	(4,540)	0
<b>Fund balance, January 1.</b> . . . . .	4,540	4,540	0
<b>Prior year encumbrances appropriated.</b> . . . .	0	0	0
<b>Fund balance, December 31</b> . . . . .	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**HIGHWAY SAFETY GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$25,230	\$38,017	\$12,787
Total revenues . . . . .	<u>25,230</u>	<u>38,017</u>	<u>12,787</u>
<b>Expenditures:</b>			
Current:			
Public safety			
Other . . . . .	35,160	9,397	25,763
Capital outlay . . . . .	15,300	15,300	0
Total expenditures . . . . .	<u>50,460</u>	<u>24,697</u>	<u>25,763</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(25,230)</u>	<u>13,320</u>	<u>38,550</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	25,230	25,230	0
Total other financing sources (uses) . . . . .	<u>25,230</u>	<u>25,230</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	0	38,550	38,550
Fund balance, January 1 . . . . .	0	0	0
Prior year encumbrances appropriated. . . . .	0	0	0
Fund balance, December 31 . . . . .	<u>\$0</u>	<u>\$38,550</u>	<u>\$38,550</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MOTOR VEHICLE AND GAS TAX**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Sales taxes. . . . .	\$1,090,000	\$1,127,450	\$37,450
Charges for services. . . . .	45,000	7,899	(37,101)
Fines and forfeitures. . . . .	215,000	179,753	(35,247)
Intergovernmental. . . . .	4,696,685	4,688,957	(7,728)
Other . . . . .	55,000	136,417	81,417
<b>Total revenues. . . . .</b>	<b>6,101,685</b>	<b>6,140,476</b>	<b>38,791</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public works</b>			
Personal services. . . . .	2,110,425	1,947,636	162,789
Contractual services . . . . .	2,828,842	2,671,411	157,431
Materials and supplies . . . . .	1,672,023	1,666,382	5,641
Capital outlay . . . . .	427,751	405,582	22,169
Other. . . . .	679,747	654,200	25,547
<b>Total expenditures. . . . .</b>	<b>7,718,788</b>	<b>7,345,211</b>	<b>373,577</b>
<b>Excess (deficiency) of revenues over (under) expenditures . . . . .</b>	<b>(1,617,103)</b>	<b>(1,204,735)</b>	<b>412,368</b>
<b>Other financing sources (uses):</b>			
Operating transfers out . . . . .	(109,100)	(10,890)	98,210
<b>Total other financing sources (uses) . . . . .</b>	<b>(109,100)</b>	<b>(10,890)</b>	<b>98,210</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .</b>	<b>(1,726,203)</b>	<b>(1,215,625)</b>	<b>510,578</b>
<b>Fund balance, January 1. . . . .</b>	<b>798,230</b>	<b>798,230</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>927,973</b>	<b>927,973</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b>\$0</b>	<b>\$510,578</b>	<b>\$510,578</b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**DOG AND KENNEL**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for services. . . . .	\$170,000	\$183,724	\$13,724
Fines and forfeitures. . . . .	500	780	280
Other . . . . .	12,000	12,015	15
<b>Total revenues. . . . .</b>	<b>182,500</b>	<b>196,519</b>	<b>14,019</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Health</b>			
Personal services. . . . .	57,260	55,811	1,449
Contractual services . . . . .	91,760	87,169	4,591
Materials and supplies . . . . .	22,072	16,915	5,157
Capital outlay . . . . .	33,859	2,107	31,752
Other. . . . .	24,536	18,831	5,705
<b>Total expenditures. . . . .</b>	<b>229,487</b>	<b>180,833</b>	<b>48,654</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(46,987)	15,686	62,673
<b>Other financing sources (uses):</b>			
Operating transfers out . . . . .	(60,079)	0	60,079
<b>Total other financing sources (uses) . . . . .</b>	<b>(60,079)</b>	<b>0</b>	<b>60,079</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	(107,066)	15,686	122,752
<b>Fund balance, January 1. . . . .</b>	96,839	96,839	0
<b>Prior year encumbrances appropriated. . . . .</b>	10,227	10,227	0
<b>Fund balance, December 31 . . . . .</b>	<b>\$0</b>	<b>\$122,752</b>	<b>\$122,752</b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COUNTY BOARD OF MRDD**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Property taxes . . . . .	\$5,683,676	\$5,701,606	\$17,930
Charges for services. . . . .	61,000	100,442	39,442
Intergovernmental. . . . .	3,246,343	3,886,638	640,295
Investment income . . . . .	1,200	610	(590)
Other . . . . .	53,500	118,727	65,227
<b>Total revenues.</b> . . . .	<u>9,045,719</u>	<u>9,808,023</u>	<u>762,304</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Human services</b>			
Personal services. . . . .	5,975,572	5,818,165	157,407
Contractual services . . . . .	1,313,824	1,162,093	151,731
Materials and supplies . . . . .	214,205	214,075	130
Capital outlay . . . . .	422,560	353,860	68,700
Other. . . . .	1,533,488	1,355,632	177,856
<b>Total expenditures.</b> . . . .	<u>9,459,649</u>	<u>8,903,825</u>	<u>555,824</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b> . . . . .	<u>(413,930)</u>	<u>904,198</u>	<u>1,318,128</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	159,195	159,195	0
Operating transfers out . . . . .	(450,620)	(159,195)	291,425
<b>Total other financing sources (uses)</b> . . . . .	<u>(291,425)</u>	<u>0</u>	<u>291,425</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b> . . . . .	<u>(705,355)</u>	<u>904,198</u>	<u>1,609,553</u>
<b>Fund balance, January 1.</b> . . . . .	4,190,012	4,190,012	0
<b>Prior year encumbrances appropriated.</b> . . . .	501,019	501,019	0
<b>Fund balance, December 31</b> . . . . .	<u>\$3,985,676</u>	<u>\$5,595,229</u>	<u>\$1,609,553</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**HAZARDOUS MATERIALS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for services. . . . .	\$8,158	\$8,158	\$0
Total revenues. . . . .	<u>8,158</u>	<u>8,158</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Health</b>			
Personal services. . . . .	7,395	6,249	1,146
Contractual services. . . . .	52,848	29,134	23,714
Total expenditures. . . . .	<u>60,243</u>	<u>35,383</u>	<u>24,860</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(52,085)</u>	<u>(27,225)</u>	<u>24,860</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	17,000	17,564	564
Total other financing sources (uses) . . . . .	<u>17,000</u>	<u>17,564</u>	<u>564</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(35,085)</u>	<u>(9,661)</u>	<u>25,424</u>
<b>Fund balance, January 1. . . . .</b>	<b>23,550</b>	<b>23,550</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>11,535</b>	<b>11,535</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$25,424</u></b>	<b><u>\$25,424</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**BUREAU OF SUPPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for services . . . . .	\$225,000	\$259,700	\$34,700
Intergovernmental . . . . .	1,294,595	1,256,321	(38,274)
Other . . . . .	4,000	7,574	3,574
<b>Total revenues.</b> . . . .	<u>1,523,595</u>	<u>1,523,595</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Human services</b>			
Personal services . . . . .	967,522	940,258	27,264
Contractual services . . . . .	526,308	419,323	106,985
Materials and supplies . . . . .	95,146	75,000	20,146
Capital outlay . . . . .	23,000	22,946	54
Other . . . . .	202,274	192,693	9,581
<b>Total expenditures.</b> . . . .	<u>1,814,250</u>	<u>1,650,220</u>	<u>164,030</u>
<b>Excess (deficiency) of revenues over (under) expenditures . . . . .</b>	<u>(290,655)</u>	<u>(126,625)</u>	<u>164,030</u>
<b>Other financing sources (uses):</b>			
Operating transfers out . . . . .	(384,272)	0	384,272
<b>Total other financing sources (uses) . . . . .</b>	<u>(384,272)</u>	<u>0</u>	<u>384,272</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .</b>	<u>(674,927)</u>	<u>(126,625)</u>	<u>548,302</u>
<b>Fund balance, January 1. . . . .</b>	563,299	563,299	0
<b>Prior year encumbrances appropriated. . . . .</b>	111,628	111,628	0
<b>Fund balance, December 31 . . . . .</b>	<u>\$0</u>	<u>\$548,302</u>	<u>\$548,302</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**JOB AND FAMILY SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$8,100,000	\$8,303,438	\$203,438
Other . . . . .	404,908	454,141	49,233
<b>Total revenues.</b> . . . .	<u>8,504,908</u>	<u>8,757,579</u>	<u>252,671</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Human services</b>			
Personal services . . . . .	2,111,981	2,076,734	35,247
Contractual services . . . . .	6,637,649	6,062,316	575,333
Materials and supplies . . . . .	98,856	88,817	10,039
Capital outlay . . . . .	111,603	111,603	0
Other . . . . .	864,827	756,213	108,614
<b>Total expenditures.</b> . . . .	<u>9,824,916</u>	<u>9,095,683</u>	<u>729,233</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,320,008)</u>	<u>(338,104)</u>	<u>981,904</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	299,692	299,692	0
<b>Total other financing sources (uses)</b> . . . . .	<u>299,692</u>	<u>299,692</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(1,020,316)</u>	<u>(38,412)</u>	<u>981,904</u>
<b>Fund balance, January 1.</b> . . . . .	702,125	702,125	0
<b>Prior year encumbrances appropriated.</b> . . . .	318,191	318,191	0
<b>Fund balance, December 31</b> . . . . .	<u>\$0</u>	<u>\$981,904</u>	<u>\$981,904</u>



**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**WAYNE COUNTY CARE CENTER**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Property taxes . . . . .	\$767,266	\$816,235	\$48,969
Charges for services. . . . .	800,000	896,134	96,134
Intergovernmental. . . . .	1,269,534	1,536,277	266,743
Other . . . . .	17,000	68,321	51,321
<b>Total revenues.</b> . . . .	<u>2,853,800</u>	<u>3,316,967</u>	<u>463,167</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Human services</b>			
Personal services. . . . .	2,114,150	2,014,466	99,684
Contractual services . . . . .	267,979	254,935	13,044
Materials and supplies . . . . .	487,602	486,022	1,580
Capital outlay . . . . .	39,780	33,109	6,671
Other. . . . .	527,649	387,450	140,199
<b>Total expenditures.</b> . . . .	<u>3,437,160</u>	<u>3,175,982</u>	<u>261,178</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(583,360)	140,985	724,345
<b>Fund balance, January 1.</b> . . . . .	1,760,367	1,760,367	0
<b>Prior year encumbrances appropriated.</b> . . . .	118,193	118,193	0
<b>Fund balance, December 31</b> . . . . .	<u>\$1,295,200</u>	<u>\$2,019,545</u>	<u>\$724,345</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CHILDREN SERVICES BOARD**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Property taxes . . . . .	\$1,512,180	\$1,545,140	\$32,960
Charges for services. . . . .	368,848	336,205	(32,643)
Intergovernmental. . . . .	2,403,608	2,407,018	3,410
Investment income . . . . .	5,000	10,514	5,514
Other . . . . .	13,714	23,464	9,750
<b>Total revenues.</b> . . . .	<u>4,303,350</u>	<u>4,322,341</u>	<u>18,991</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Human services</b>			
Personal services. . . . .	2,313,157	2,242,740	70,417
Contractual services . . . . .	2,187,335	1,750,042	437,293
Materials and supplies . . . . .	55,715	55,711	4
Capital outlay . . . . .	84,618	84,610	8
Other. . . . .	648,311	497,958	150,353
<b>Total expenditures.</b> . . . .	<u>5,289,136</u>	<u>4,631,061</u>	<u>658,075</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(985,786)</u>	<u>(308,720)</u>	<u>677,066</u>
<b>Other financing sources (uses):</b>			
Operating transfers out . . . . .	(25,728)	0	25,728
<b>Total other financing sources (uses)</b> . . . . .	<u>(25,728)</u>	<u>0</u>	<u>25,728</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	(1,011,514)	(308,720)	702,794
<b>Fund balance, January 1.</b> . . . . .	3,026,674	3,026,674	0
<b>Prior year encumbrances appropriated.</b> . . . .	213,121	213,121	0
<b>Fund balance, December 31</b> . . . . .	<u>\$2,228,281</u>	<u>\$2,931,075</u>	<u>\$702,794</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COMMUNITY DEVELOPMENT BLOCK GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$912,621	\$579,816	(\$332,805)
Investment income . . . . .	6,000	20,729	14,729
Other . . . . .	109,542	107,294	(2,248)
<b>Total revenues.</b> . . . . .	<u>1,028,163</u>	<u>707,839</u>	<u>(320,324)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Economic development and assistance			
Capital outlay . . . . .	1,319,228	924,216	395,012
Other . . . . .	63,206	60,996	2,210
<b>Total expenditures.</b> . . . . .	<u>1,382,434</u>	<u>985,212</u>	<u>397,222</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(354,271)	(277,373)	76,898
<b>Fund balance, January 1.</b> . . . . .	195,901	195,901	0
<b>Prior year encumbrances appropriated.</b> . . . .	82,460	82,460	0
<b>Fund balance, December 31</b> . . . . .	<u>(\$75,910)</u>	<u>\$988</u>	<u>\$76,898</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**DITCH MAINTENANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Special assessments . . . . .	\$1,387	\$2,547	\$1,160
Total revenues. . . . .	<u>1,387</u>	<u>2,547</u>	<u>1,160</u>
<b>Expenditures:</b>			
Capital outlay			
Capital outlay . . . . .	41,632	1,561	40,071
Total expenditures. . . . .	<u>41,632</u>	<u>1,561</u>	<u>40,071</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(40,245)	986	41,231
<b>Fund balance, January 1. . . . .</b>	<b>40,245</b>	<b>40,245</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$41,231</u></b>	<b><u>\$41,231</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COPS PROGRAM**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$7,302	\$7,302	\$0
Total revenues . . . . .	<u>7,302</u>	<u>7,302</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public safety			
Personal services . . . . .	25,458	25,458	0
Other . . . . .	60,733	60,489	244
Total expenditures . . . . .	<u>86,191</u>	<u>85,947</u>	<u>244</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(78,889)</u>	<u>(78,645)</u>	<u>244</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	13,360	13,360	0
Total other financing sources (uses) . . . . .	<u>13,360</u>	<u>13,360</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(65,529)</u>	<u>(65,285)</u>	<u>244</u>
<b>Fund balance, January 1 . . . . .</b>	<b>44,462</b>	<b>44,462</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>21,067</b>	<b>21,067</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$244</u></b>	<b><u>\$244</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**LAW ENFORCEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Fines and forfeitures. . . . .	\$1,000	\$12,815	\$11,815
Total revenues. . . . .	<u>1,000</u>	<u>12,815</u>	<u>11,815</u>
<b>Expenditures:</b>			
Current:			
Public safety			
Other . . . . .	12,088	5,195	6,893
Total expenditures. . . . .	<u>12,088</u>	<u>5,195</u>	<u>6,893</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(11,088)	7,620	18,708
<b>Fund balance, January 1. . . . .</b>	<b>11,088</b>	<b>11,088</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$18,708</u></b>	<b><u>\$18,708</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ENFORCEMENT AND EDUCATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Fines and forfeitures. . . . .	\$500	\$2,116	\$1,616
Total revenues. . . . .	<u>500</u>	<u>2,116</u>	<u>1,616</u>
<b>Expenditures:</b>			
Current:			
Public safety			
Other . . . . .	2,956	0	2,956
Total expenditures. . . . .	<u>2,956</u>	<u>0</u>	<u>2,956</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(2,456)	2,116	4,572
<b>Fund balance, January 1. . . . .</b>	2,456	2,456	0
<b>Prior year encumbrances appropriated. . . . .</b>	0	0	0
<b>Fund balance, December 31 . . . . .</b>	<u>\$0</u>	<u>\$4,572</u>	<u>\$4,572</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**INDIGENT DRIVER ALCOHOL TREATMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for services. . . . .	\$300	\$438	\$138
Fines and forfeitures. . . . .	30,000	45,055	15,055
<b>Total revenues. . . . .</b>	<b>30,300</b>	<b>45,493</b>	<b>15,193</b>
<b>Expenditures:</b>			
Current:			
Public safety			
Other . . . . .	113,604	32,225	81,379
<b>Total expenditures. . . . .</b>	<b>113,604</b>	<b>32,225</b>	<b>81,379</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(83,304)	13,268	96,572
<b>Fund balance, January 1. . . . .</b>	<b>83,304</b>	<b>83,304</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b>\$0</b>	<b>\$96,572</b>	<b>\$96,572</b>



**WAYNE COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**LITTER CONTROL**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental. . . . .	\$150,017	\$138,358	(\$11,659)
Other . . . . .	8,100	19,868	11,768
<b>Total revenues.</b> . . . .	<u>158,117</u>	<u>158,226</u>	<u>109</u>
<b>Expenditures:</b>			
Current:			
Public works			
Personal services. . . . .	48,410	48,357	53
Contractual services . . . . .	109,125	105,420	3,705
Materials and supplies . . . . .	14,918	14,918	0
Other . . . . .	15,302	11,664	3,638
<b>Total expenditures.</b> . . . .	<u>187,755</u>	<u>180,359</u>	<u>7,396</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(29,638)	(22,133)	7,505
<b>Fund balance, January 1.</b> . . . .	27,202	27,202	0
<b>Prior year encumbrances appropriated.</b> . . . .	2,436	2,436	0
<b>Fund balance, December 31</b> . . . . .	<u>\$0</u>	<u>\$7,505</u>	<u>\$7,505</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**PROBATION SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for services. . . . .	\$5,000	\$5,590	\$590
Total revenues. . . . .	<u>5,000</u>	<u>5,590</u>	<u>590</u>
<b>Expenditures:</b>			
Current:			
Public safety			
Other . . . . .	12,934	4,211	8,723
Total expenditures. . . . .	<u>12,934</u>	<u>4,211</u>	<u>8,723</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(7,934)	1,379	9,313
<b>Fund balance, January 1. . . . .</b>	<b>6,338</b>	<b>6,338</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>1,596</b>	<b>1,596</b>	<b>0</b>
<b>Fund balance, December 31. . . . .</b>	<b><u>\$0</u></b>	<b><u>\$9,313</u></b>	<b><u>\$9,313</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FELONY DELINQUENT CARE AND CUSTODY**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$61,013	\$61,013	\$0
Total revenues. . . . .	<u>61,013</u>	<u>61,013</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public safety			
Personal services . . . . .	43,917	43,917	0
Contractual services . . . . .	109,370	89,369	20,001
Other . . . . .	4,546	4,546	0
Total expenditures. . . . .	<u>157,833</u>	<u>137,832</u>	<u>20,001</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(96,820)	(76,819)	20,001
<b>Fund balance, January 1. . . . .</b>	<b>139,262</b>	<b>139,262</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . .</b>	<b>12,491</b>	<b>12,491</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$54,933</u></b>	<b><u>\$74,934</u></b>	<b><u>\$20,001</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**RECORDER'S EQUIPMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for services. . . . .	\$74,132	\$76,436	\$2,304
Total revenues. . . . .	<u>74,132</u>	<u>76,436</u>	<u>2,304</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive			
Contractual services . . . . .	169,106	116,455	52,651
Total expenditures. . . . .	<u>169,106</u>	<u>116,455</u>	<u>52,651</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(94,974)	(40,019)	54,955
<b>Fund balance, January 1. . . . .</b>	<b>62,376</b>	<b>62,376</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>32,598</b>	<b>32,598</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$54,955</u></b>	<b><u>\$54,955</u></b>

**WAYNE COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**

**SOLID WASTE DISTRICT LITTER GRANT  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental. . . . .	\$73,912	\$73,912	\$0
Total revenues. . . . .	<u>73,912</u>	<u>73,912</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public works</b>			
Personal services. . . . .	58,734	51,564	7,170
Materials and supplies . . . . .	500	500	0
Capital outlay . . . . .	3,500	3,500	0
Contractual services . . . . .	4,500	4,500	0
Other . . . . .	26,585	13,783	12,802
Total expenditures. . . . .	<u>93,819</u>	<u>73,847</u>	<u>19,972</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(19,907)	65	19,972
<b>Fund balance, January 1. . . . .</b>	19,907	19,907	0
<b>Prior year encumbrances appropriated. . . . .</b>	0	0	0
<b>Fund balance, December 31 . . . . .</b>	<u>\$0</u>	<u>\$19,972</u>	<u>\$19,972</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**LOCAL EMERGENCY PLANNING**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$17,903	\$18,718	\$815
Total revenues . . . . .	<u>17,903</u>	<u>18,718</u>	<u>815</u>
<b>Expenditures:</b>			
Current:			
Public safety			
Other . . . . .	2,339	1,154	1,185
Total expenditures . . . . .	<u>2,339</u>	<u>1,154</u>	<u>1,185</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>15,564</u>	<u>17,564</u>	<u>2,000</u>
<b>Other financing sources (uses):</b>			
Operating transfers out . . . . .	(17,564)	(17,564)	0
Total other financing sources (uses) . . . . .	<u>(17,564)</u>	<u>(17,564)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	(2,000)	0	2,000
<b>Fund balance, January 1 . . . . .</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$2,000</u></b>	<b><u>\$2,000</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NARCOTICS TASK FORCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$22,938	\$22,938	\$0
Total revenues . . . . .	<u>22,938</u>	<u>22,938</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public safety			
Personal services . . . . .	32,054	31,135	919
Other . . . . .	3,187	3,191	(4)
Total expenditures . . . . .	<u>35,241</u>	<u>34,326</u>	<u>915</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(12,303)</u>	<u>(11,388)</u>	<u>915</u>
<b>Other financing sources (uses):</b>			
Operating transfers out . . . . .	(1,932)	(1,932)	0
Total other financing sources (uses) . . . . .	<u>(1,932)</u>	<u>(1,932)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(14,235)</u>	<u>(13,320)</u>	<u>915</u>
Fund balance, January 1 . . . . .	14,235	14,235	0
Prior year encumbrances appropriated . . . . .	0	0	0
Fund balance, December 31 . . . . .	<u>\$0</u>	<u>\$915</u>	<u>\$915</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**PILOT PROBATION PROGRAM**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$234,487	\$155,805	(\$78,682)
<b>Total revenues . . . . .</b>	<b>234,487</b>	<b>155,805</b>	<b>(78,682)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public safety</b>			
Personal services . . . . .	163,008	99,722	63,286
Contractual services . . . . .	61,498	39,768	21,730
Materials and supplies . . . . .	2,964	2,235	729
Capital outlay . . . . .	19,617	18,372	1,245
Other . . . . .	39,928	2,061	37,867
<b>Total expenditures . . . . .</b>	<b>287,015</b>	<b>162,158</b>	<b>124,857</b>
<b>Excess (deficiency) of revenues over (under) expenditures . . . . .</b>	<b>(52,528)</b>	<b>(6,353)</b>	<b>46,175</b>
<b>Fund balance, January 1 . . . . .</b>	<b>35,877</b>	<b>35,877</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>16,651</b>	<b>16,651</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b>\$0</b>	<b>\$46,175</b>	<b>\$46,175</b>



**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CERTIFICATE OF TITLE ADMINISTRATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for services. . . . .	\$370,000	\$396,693	\$26,693
Total revenues. . . . .	<u>370,000</u>	<u>396,693</u>	<u>26,693</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
<b>Legislative and executive</b>			
Personal services. . . . .	166,867	165,944	923
Contractual services. . . . .	5,584	4,581	1,003
Materials and supplies. . . . .	13,945	11,078	2,867
Capital outlay. . . . .	23,898	11,449	12,449
Other. . . . .	45,608	33,273	12,335
Total expenditures. . . . .	<u>255,902</u>	<u>226,325</u>	<u>29,577</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>114,098</u>	<u>170,368</u>	<u>56,270</u>
<b>Other financing sources (uses):</b>			
Operating transfers out. . . . .	(600,077)	(600,077)	0
Total other financing sources (uses). . . . .	<u>(600,077)</u>	<u>(600,077)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses. . . . .	<u>(485,979)</u>	<u>(429,709)</u>	<u>56,270</u>
Fund balance, January 1. . . . .	453,874	453,874	0
Prior year encumbrances appropriated. . . . .	32,105	32,105	0
Fund balance, December 31. . . . .	<u>\$0</u>	<u>\$56,270</u>	<u>\$56,270</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CHIP PROGRAM**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$295,500	\$271,121	(\$24,379)
<b>Total revenues.</b> . . . . .	<u>295,500</u>	<u>271,121</u>	<u>(24,379)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Urban redevelopment and housing			
Capital outlay . . . . .	244,269	244,269	0
Other . . . . .	62,136	62,136	0
<b>Total expenditures.</b> . . . . .	<u>306,405</u>	<u>306,405</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(10,905)	(35,284)	(24,379)
<b>Fund balance (deficit), January 1 . . . . .</b>	(109,096)	(109,096)	0
<b>Prior year encumbrances appropriated. . . . .</b>	120,000	120,000	0
<b>Fund balance (deficit), December 31 . . . . .</b>	<u><u>(\$1)</u></u>	<u><u>(\$24,380)</u></u>	<u><u>(\$24,379)</u></u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COURT COMPUTERIZATION FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Fines and forfeitures . . . . .	\$187,088	\$197,042	\$9,954
Total revenues: . . . . .	<u>187,088</u>	<u>197,042</u>	<u>9,954</u>
<b>Expenditures:</b>			
Current:			
General government:			
Judicial			
Contractual services . . . . .	58,819	31,499	27,320
Other . . . . .	191,913	109,269	82,644
Total expenditures. . . . .	<u>250,732</u>	<u>140,768</u>	<u>109,964</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(63,644)</u>	<u>56,274</u>	<u>119,918</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	167,296	167,296	0
Operating transfers out . . . . .	(195,630)	(167,296)	28,334
Total other financing sources (uses) . . . . .	<u>(28,334)</u>	<u>0</u>	<u>28,334</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(91,978)</u>	<u>56,274</u>	<u>148,252</u>
<b>Fund balance, January 1. . . . .</b>	<b>80,687</b>	<b>80,687</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>11,291</b>	<b>11,291</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$148,252</u></b>	<b><u>\$148,252</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**JUVENILE JUSTICE GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$5,700	\$5,700	\$0
Total revenues. . . . .	5,700	5,700	0
<b>Expenditures:</b>			
<b>Current:</b>			
Public safety			
Personal services . . . . .	24,286	24,286	0
Contractual services . . . . .	6,757	6,757	0
Total expenditures. . . . .	31,043	31,043	0
Excess (deficiency) of revenues over (under) expenditures . . . . .	(25,343)	(25,343)	0
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	36,000	36,000	0
Operating transfers out . . . . .	(20,432)	(20,432)	0
Total other financing sources (uses) . . . . .	15,568	15,568	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	(9,775)	(9,775)	0
<b>Fund balance, January 1. . . . .</b>	<b>2,042</b>	<b>2,042</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>7,733</b>	<b>7,733</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**VICTIM WITNESS ASSISTANCE PROGRAM**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$166,110	\$93,978	(\$72,132)
Total revenues . . . . .	<u>166,110</u>	<u>93,978</u>	<u>(72,132)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public safety</b>			
Personal services . . . . .	168,634	90,418	78,216
Contractual services . . . . .	27,712	20,386	7,326
Materials and supplies . . . . .	1,538	1,538	0
Capital outlay . . . . .	4,306	4,306	0
Other . . . . .	12,010	11,937	73
Total expenditures . . . . .	<u>214,200</u>	<u>128,585</u>	<u>85,615</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(48,090)</u>	<u>(34,607)</u>	<u>13,483</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	26,516	26,516	0
Advances out . . . . .	(17,063)	0	17,063
Total other financing sources (uses) . . . . .	<u>9,453</u>	<u>26,516</u>	<u>17,063</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(38,637)</u>	<u>(8,091)</u>	<u>30,546</u>
Fund balance, January 1 . . . . .	36,672	36,672	0
Prior year encumbrances appropriated . . . . .	1,965	1,965	0
Fund balance, December 31 . . . . .	<u>\$0</u>	<u>\$30,546</u>	<u>\$30,546</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**HOME ARREST GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental. . . . .	\$140,041	\$93,008	(\$47,033)
<b>Total revenues.</b> . . . .	<u>140,041</u>	<u>93,008</u>	<u>(47,033)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public safety</b>			
Personal services. . . . .	117,429	72,049	45,380
Contractual services . . . . .	1,310	1,310	0
Materials and supplies . . . . .	1,789	1,788	1
Capital outlay . . . . .	3,651	3,651	0
Other . . . . .	18,599	7,944	10,655
<b>Total expenditures.</b> . . . .	<u>142,778</u>	<u>86,742</u>	<u>56,036</u>
<b>Excess (deficiency) of revenues over (under) expenditures . . . . .</b>	<b>(2,737)</b>	<b>6,266</b>	<b>9,003</b>
<b>Fund balance, January 1. . . . .</b>	<b>(1,534)</b>	<b>(1,534)</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . .</b>	<b>4,271</b>	<b>4,271</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<u><u>\$0</u></u>	<u><u>\$9,003</u></u>	<u><u>\$9,003</u></u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GEODETTIC GROUND CONTROL**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$133,327	\$133,327	\$0
Total revenues. . . . .	<u>133,327</u>	<u>133,327</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
<b>Legislative and executive</b>			
Contractual services . . . . .	199,422	199,422	\$0
Total expenditures. . . . .	<u>199,422</u>	<u>199,422</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(66,095)	(66,095)	0
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	56,485	56,485	0
Total other financing sources (uses) . . . . .	<u>56,485</u>	<u>56,485</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	(9,610)	(9,610)	0
<b>Fund balance, January 1. . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>9,610</b>	<b>9,610</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SIREN PROJECT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$18,495	\$18,495	\$0
Total revenues . . . . .	<u>18,495</u>	<u>18,495</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Public safety			
Contractual services . . . . .	18,495	18,495	0
Total expenditures . . . . .	<u>18,495</u>	<u>18,495</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	0	0	0
<b>Fund balance, January 1 . . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>



**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**VOCA GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$34,013	\$20,513	(\$13,500)
<b>Total revenues.</b> . . . . .	<u>34,013</u>	<u>20,513</u>	<u>(13,500)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public safety</b>			
Contractual services . . . . .	44,000	26,000	18,000
Materials and supplies . . . . .	4,006	3,195	811
Capital outlay . . . . .	1,089	500	589
Other . . . . .	8,845	7,918	927
<b>Total expenditures.</b> . . . . .	<u>57,940</u>	<u>37,613</u>	<u>20,327</u>
<b>Excess (deficiency) of revenues over (under) expenditures . . . . .</b>	<u>(23,927)</u>	<u>(17,100)</u>	<u>6,827</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	9,889	15,200	5,311
<b>Total other financing sources (uses) . . . . .</b>	<u>9,889</u>	<u>15,200</u>	<u>5,311</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .</b>	<u>(14,038)</u>	<u>(1,900)</u>	<u>12,138</u>
<b>Fund balance, January 1. . . . .</b>	(2,383)	(2,383)	0
<b>Prior year encumbrances appropriated. . . . .</b>	16,421	16,421	0
<b>Fund balance, December 31 . . . . .</b>	<u>\$0</u>	<u>\$12,138</u>	<u>\$12,138</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental. . . . .	\$26,153	\$26,153	\$0
<b>Total revenues.</b> . . . .	26,153	26,153	0
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
<b>Judicial</b>			
Contractual services . . . . .	13,200	13,200	0
Materials and supplies . . . . .	5,291	5,291	0
Capital outlay . . . . .	24,459	24,459	0
Other. . . . .	1,762	1,762	0
<b>Total expenditures.</b> . . . .	44,712	44,712	0
Excess (deficiency) of revenues over (under) expenditures . . . . .	(18,559)	(18,559)	0
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	2,906	2,906	0
<b>Total other financing sources (uses)</b> . . . . .	2,906	2,906	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	(15,653)	(15,653)	0
<b>Fund balance, January 1.</b> . . . . .	710	710	0
<b>Prior year encumbrances appropriated.</b> . . . .	14,943	14,943	0
<b>Fund balance, December 31</b> . . . . .	\$0	\$0	\$0

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COURT SECURITY GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Expenditures:</b>			
Current:			
General government:			
Judicial			
Contractual services . . . . .	\$58,161	\$58,161	\$0
Total expenditures . . . . .	<u>58,161</u>	<u>58,161</u>	<u>0</u>
 Excess (deficiency) of revenues over (under) expenditures . . . . .	 (58,161)	 (58,161)	 0
 <b>Fund balance, January 1 . . . . .</b>	 45,356	 45,356	 0
<b>Prior year encumbrances appropriated. . . .</b>	<u>12,805</u>	<u>12,805</u>	<u>0</u>
<b>Fund balance, December 31 . . . . .</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Property taxes . . . . .	\$7,963,122	\$8,062,981	\$99,859
Sales taxes . . . . .	1,090,000	1,127,450	37,450
Charges for services . . . . .	2,927,358	3,233,144	305,786
Fines and forfeitures . . . . .	434,088	437,561	3,473
Intergovernmental . . . . .	23,537,859	24,039,165	501,306
Special assessments . . . . .	1,387	2,547	1,160
Investment income . . . . .	12,220	31,863	19,643
Other . . . . .	677,764	955,334	277,570
<b>Total revenues . . . . .</b>	<b>36,643,798</b>	<b>37,890,045</b>	<b>1,246,247</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
<b>Legislative and executive</b>			
Personal services . . . . .	655,105	610,635	44,470
Contractual services . . . . .	1,185,325	1,129,670	55,655
Materials and supplies . . . . .	34,656	26,788	7,868
Capital outlay . . . . .	110,613	35,993	74,620
Other . . . . .	153,174	102,330	50,844
<b>Total legislative and executive . . . . .</b>	<b>2,138,873</b>	<b>1,905,416</b>	<b>233,457</b>
<b>Judicial</b>			
Contractual services . . . . .	130,180	102,860	27,320
Materials and supplies . . . . .	5,291	5,291	0
Capital outlay . . . . .	24,459	24,459	0
Other . . . . .	268,950	127,081	141,869
<b>Total judicial . . . . .</b>	<b>428,880</b>	<b>259,691</b>	<b>169,189</b>
<b>Public safety</b>			
Personal services . . . . .	587,765	399,964	187,801
Contractual services . . . . .	556,249	401,653	154,596
Materials and supplies . . . . .	15,257	13,716	1,541
Capital outlay . . . . .	43,963	42,129	1,834
Other . . . . .	351,744	155,576	196,168
<b>Total public safety . . . . .</b>	<b>1,554,978</b>	<b>1,013,038</b>	<b>541,940</b>
<b>Public works</b>			
Personal services . . . . .	2,217,569	2,047,557	170,012
Contractual services . . . . .	2,942,467	2,781,331	161,136
Materials and supplies . . . . .	1,687,441	1,681,800	5,641
Capital outlay . . . . .	431,251	409,082	22,169
Other . . . . .	721,634	679,647	41,987
<b>Total public works . . . . .</b>	<b>8,000,362</b>	<b>7,599,417</b>	<b>400,945</b>
<b>Health</b>			
Personal services . . . . .	64,655	62,060	2,595
Contractual services . . . . .	144,608	116,303	28,305
Materials and supplies . . . . .	22,072	16,915	5,157
Capital outlay . . . . .	33,859	2,107	31,752
Other . . . . .	24,536	18,831	5,705
<b>Total health . . . . .</b>	<b>\$289,730</b>	<b>\$216,216</b>	<b>\$73,514</b>

- - - Continued

**WAYNE COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Human services</b>			
Personal services . . . . .	\$13,482,382	\$13,092,363	\$390,019
Contractual services . . . . .	10,933,095	9,648,709	1,284,386
Materials and supplies . . . . .	951,524	919,625	31,899
Capital outlay . . . . .	681,561	606,128	75,433
Other . . . . .	3,776,549	3,189,946	586,603
<b>Total human services . . . . .</b>	<u>29,825,111</u>	<u>27,456,771</u>	<u>2,368,340</u>
 <b>Economic development and assistance</b>			
Capital outlay . . . . .	1,319,228	924,216	395,012
Other . . . . .	63,206	60,996	2,210
<b>Total economic development     and assistance . . . . .</b>	<u>1,382,434</u>	<u>985,212</u>	<u>397,222</u>
 <b>Urban redevelopment and housing</b>			
Capital outlay . . . . .	244,269	244,269	0
Other . . . . .	62,136	62,136	0
<b>Total urban redevelopment     and housing . . . . .</b>	<u>306,405</u>	<u>306,405</u>	<u>0</u>
 <b>Capital outlay</b>			
Capital outlay . . . . .	41,632	1,561	40,071
<b>Total capital outlay . . . . .</b>	<u>41,632</u>	<u>1,561</u>	<u>40,071</u>
 <b>Total expenditures . . . . .</b>	<u>43,968,405</u>	<u>39,743,727</u>	<u>4,224,678</u>
 <b>Excess (deficiency) of revenues over (under) expenditures . . . . .</b>	<u>(7,324,607)</u>	<u>(1,853,682)</u>	<u>5,470,925</u>
 <b>Other financing sources (uses):</b>			
Advances out . . . . .	(17,063)	0	17,063
Operating transfers in . . . . .	813,569	819,444	5,875
Operating transfers out . . . . .	(1,960,818)	(977,386)	983,432
<b>Total other financing sources (uses) . . . . .</b>	<u>(1,164,312)</u>	<u>(157,942)</u>	<u>1,006,370</u>
 <b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .</b>	<u>(8,488,919)</u>	<u>(2,011,624)</u>	<u>6,477,295</u>
 <b>Fund balances, January 1 . . . . .</b>	13,337,687	13,337,687	0
<b>Prior year encumbrances appropriated. . . . .</b>	2,708,745	2,708,745	0
<b>Fund balances, December 31. . . . .</b>	<u>\$7,557,513</u>	<u>\$14,034,808</u>	<u>\$6,477,295</u>

**WAYNE COUNTY, OHIO**

**DEBT SERVICE FUNDS**

Debt service funds are established to account for the accumulation of resources for the payment of debt reported in the general long-term obligations account group and principal and interest.

General Obligation Bond Retirement

To account for the accumulation of resources and payment of principal and interest for the County Home Improvement Bond.

Debt Retirement

To account for the retirement of an OPWC loan used for road resurfacing and a bond issue used for construction of a Human Services building.

**WAYNE COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL DEBT SERVICE FUNDS**  
**DECEMBER 31, 2000**

	<b>General Obligation Bond Retirement</b>	<b>Debt Retirement</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$79,439	\$208,059	\$287,498
<b>Total assets . . . . .</b>	<u>79,439</u>	<u>208,059</u>	<u>287,498</u>
<b>Fund equity:</b>			
Reserved for debt service . . . . .	79,439	208,059	287,498
Total fund equity . . . . .	<u>79,439</u>	<u>208,059</u>	<u>287,498</u>
<b>Total liabilities and fund equity. . . . .</b>	<u>\$79,439</u>	<u>\$208,059</u>	<u>\$287,498</u>

**WAYNE COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
**ALL DEBT SERVICE FUNDS**  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<b>General Obligation Bond Retirement</b>	<b>Debt Retirement</b>	<b>Total</b>
<b>Revenues:</b>			
Rental income. . . . .		\$144,938	\$144,938
Total revenues . . . . .		<u>144,938</u>	<u>144,938</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Other . . . . .	\$550	800	1,350
<b>Debt service:</b>			
Principal retirement. . . . .	95,000	121,890	216,890
Interest and fiscal charges . . . . .	5,463	83,056	88,519
Total expenditures. . . . .	<u>101,013</u>	<u>205,746</u>	<u>306,759</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(101,013)</u>	<u>(60,808)</u>	<u>(161,821)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .		64,290	64,290
Total other financing sources (uses). . . . .		<u>64,290</u>	<u>64,290</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	(101,013)	3,482	(97,531)
<b>Fund balances, January 1 . . . . .</b>	<u>180,452</u>	<u>204,577</u>	<u>385,029</u>
<b>Fund balances, December 31. . . . .</b>	<u>\$79,439</u>	<u>\$208,059</u>	<u>\$287,498</u>



**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GENERAL OBLIGATION BOND RETIREMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Expenditures:</b>			
Current:			
Other			
Other . . . . .	\$79,989	\$550	\$79,439
Debt service:			
Principal retirement . . . . .	95,000	95,000	0
Interest and fiscal charges . . . . .	5,463	5,463	0
Total expenditures . . . . .	<u>180,452</u>	<u>101,013</u>	<u>79,439</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(180,452)	(101,013)	79,439
<b>Fund balance, January 1 . . . . .</b>	<b>180,452</b>	<b>180,452</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$79,439</u></b>	<b><u>\$79,439</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**DEBT RETIREMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Rental income . . . . .	\$144,938	\$144,938	\$0
Total revenues. . . . .	<u>144,938</u>	<u>144,938</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Other			
Other . . . . .	78,859	800	78,059
Debt service:			
Principal retirement . . . . .	121,890	121,890	0
Interest and fiscal charges. . . . .	83,056	83,056	0
Total expenditures . . . . .	<u>283,805</u>	<u>205,746</u>	<u>78,059</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(138,867)</u>	<u>(60,808)</u>	<u>78,059</u>
<b>Other financing sources (uses):</b>			
Operating transfers in. . . . .	63,990	64,290	300
Total other financing sources (uses) . . . . .	<u>63,990</u>	<u>64,290</u>	<u>300</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses. . . . .	<u>(74,877)</u>	<u>3,482</u>	<u>78,359</u>
<b>Fund balance, January 1. . . . .</b>	<b>204,577</b>	<b>204,577</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, December 31 . . . . .</b>	<b><u>\$129,700</u></b>	<b><u>\$208,059</u></b>	<b><u>\$78,359</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Rental income . . . . .	\$144,938	\$144,938	\$0
Total revenues. . . . .	<u>144,938</u>	<u>144,938</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Other			
Other . . . . .	158,848	1,350	157,498
Debt service:			
Principal retirement . . . . .	216,890	216,890	0
Interest and fiscal charges. . . . .	88,519	88,519	0
Total expenditures . . . . .	<u>464,257</u>	<u>306,759</u>	<u>157,498</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(319,319)</u>	<u>(161,821)</u>	<u>157,498</u>
<b>Other financing sources (uses):</b>			
Operating transfers in. . . . .	63,990	64,290	300
Total other financing sources (uses) . . . . .	<u>63,990</u>	<u>64,290</u>	<u>300</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses. . . . .	<u>(255,329)</u>	<u>(97,531)</u>	<u>157,798</u>
<b>Fund balances, January 1 . . . . .</b>	<b>385,029</b>	<b>385,029</b>	<b>0</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balances, December 31. . . . .</b>	<b><u>\$129,700</u></b>	<b><u>\$287,498</u></b>	<b><u>\$157,798</u></b>



## WAYNE COUNTY, OHIO

### 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 capital projects funds:

#### County Building Construction

To account for note proceeds, grants, interest income and transfers from other funds which are used to acquire, construct, or improve County buildings.

#### Issue II

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

#### Justice Center Communications

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

#### Airport Improvement

To account for federal grants and local matching money for the construction of and improvements to the runways, communication, lighting and navigational equipment at the County airport.

#### Federal Bridge Project

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

#### Rails to Trails Project

To account for state grants to convert old railroad tracks into bike trails.

#### Railroad Crossing Improvement

To account for state grants to finance the construction of railroad improvements.

**WAYNE COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL CAPITAL PROJECTS FUNDS**  
DECEMBER 31, 2000

	<b>County Building Construction</b>	<b>Issue II</b>	<b>Justice Center Communications</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$9,323,401	\$139,269	\$85,877
Cash in segregated accounts . . . . .			
Receivables (net of allowances for uncollectibles):			
Accounts . . . . .	7,054		
Due from other governments . . . . .			
<b>Total assets</b> . . . . .	<u>9,330,455</u>	<u>139,269</u>	<u>85,877</u>
<b>Liabilities:</b>			
Accounts payable . . . . .			
Contracts payable . . . . .	111,126	9,148	
Advances from other funds . . . . .	5,000		
Due to other governments . . . . .			
Bond anticipation notes payable . . . . .	4,500,000		
<b>Total liabilities</b> . . . . .	<u>4,616,126</u>	<u>9,148</u>	<u>0</u>
<b>Fund equity:</b>			
Reserved for encumbrances . . . . .	359,283	276,828	3,620
Unreserved:			
Undesignated . . . . .	4,355,046	(146,707)	82,257
<b>Total fund equity</b> . . . . .	<u>4,714,329</u>	<u>130,121</u>	<u>85,877</u>
<b>Total liabilities and fund equity</b> . . . . .	<u>\$9,330,455</u>	<u>\$139,269</u>	<u>\$85,877</u>

<u>Airport Improvement</u>	<u>Federal Bridge Project</u>	<u>Rails to Trails Project</u>	<u>Railroad Crossing Improvement</u>	<u>Total</u>
		\$20,311	\$2,190	\$9,571,048
\$281,382				281,382
				7,054
	\$23,822	70,000	61,569	155,391
<u>281,382</u>	<u>23,822</u>	<u>90,311</u>	<u>63,759</u>	<u>10,014,875</u>
				224,135
	103,861			5,000
	11,152			11,152
				4,500,000
	<u>115,013</u>			<u>4,740,287</u>
				676,839
281,382	(128,299)	90,311	63,759	4,597,749
<u>281,382</u>	<u>(91,191)</u>	<u>90,311</u>	<u>63,759</u>	<u>5,274,588</u>
<u>\$281,382</u>	<u>\$23,822</u>	<u>\$90,311</u>	<u>\$63,759</u>	<u>\$10,014,875</u>

**WAYNE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**ALL CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>County Building Construction</b>	<b>Issue II</b>	<b>Justice Center Communications</b>
<b>Revenues:</b>			
Property taxes . . . . .	\$380,000		
Charges for services. . . . .	8,154		\$11,469
Intergovernmental. . . . .		\$377,652	
Other . . . . .	216,090		
<b>Total revenues.</b> . . . .	<u>604,244</u>	<u>377,652</u>	<u>11,469</u>
<b>Expenditures:</b>			
Capital outlay. . . . .	1,587,532	313,566	1,380
<b>Total expenditures</b> . . . . .	<u>1,587,532</u>	<u>313,566</u>	<u>1,380</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(983,288)</u>	<u>64,086</u>	<u>10,089</u>
<b>Other financing sources (uses)</b>			
Operating transfers in . . . . .	841,794		
Operating transfers out . . . . .			
<b>Total other financing sources (uses).</b> . . . . .	<u>841,794</u>		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(141,494)</u>	<u>64,086</u>	<u>10,089</u>
<b>Fund balances, January 1</b> . . . . .	<u>4,855,823</u>	<u>66,035</u>	<u>75,788</u>
<b>Fund balances, December 31.</b> . . . . .	<u>\$4,714,329</u>	<u>\$130,121</u>	<u>\$85,877</u>



<u>Airport Improvement</u>	<u>Federal Bridge Project</u>	<u>Rails to Trails Project</u>	<u>Railroad Crossing Improvement</u>	<u>Total</u>
				\$380,000
				19,623
\$6,521	\$1,801,969	\$96,284	\$68,469	2,350,895
				216,090
<u>6,521</u>	<u>1,801,969</u>	<u>96,284</u>	<u>68,469</u>	<u>2,966,608</u>
	1,893,160	95,973	68,469	3,960,080
	<u>1,893,160</u>	<u>95,973</u>	<u>68,469</u>	<u>3,960,080</u>
<u>6,521</u>	<u>(91,191)</u>	<u>311</u>	<u>0</u>	<u>(993,472)</u>
		90,000	70,659	1,002,453
			<u>(6,900)</u>	<u>(6,900)</u>
		<u>90,000</u>	<u>63,759</u>	<u>995,553</u>
6,521	(91,191)	90,311	63,759	2,081
<u>274,861</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,272,507</u>
<u>\$281,382</u>	<u>(\$91,191)</u>	<u>\$90,311</u>	<u>\$63,759</u>	<u>\$5,274,588</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**COUNTY BUILDING CONSTRUCTION**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property taxes . . . . .	\$380,000	\$380,000	\$0
Charges for services . . . . .	7,000	7,303	303
Other . . . . .	322,815	214,704	(108,111)
<b>Total revenues</b> . . . . .	<u>709,815</u>	<u>602,007</u>	<u>(107,808)</u>
<b>Expenditures:</b>			
Capital outlay			
Capital outlay . . . . .	4,189,083	1,959,077	2,230,006
<b>Total expenditures</b> . . . . .	<u>4,189,083</u>	<u>1,959,077</u>	<u>2,230,006</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(3,479,268)</u>	<u>(1,357,070)</u>	<u>2,122,198</u>
<b>Other financing sources (uses):</b>			
Proceeds from sale of notes . . . . .	0	4,500,000	4,500,000
Operating transfers in . . . . .	506,000	841,794	335,794
<b>Total other financing sources (uses)</b> . . . . .	<u>506,000</u>	<u>5,341,794</u>	<u>4,835,794</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(2,973,268)</u>	<u>3,984,724</u>	<u>6,957,992</u>
<b>Fund balance, January 1</b> . . . . .	3,769,774	3,769,774	0
<b>Prior year encumbrances appropriated</b> . . . . .	1,098,494	1,098,494	0
<b>Fund balance, December 31.</b> . . . . .	<u>\$1,895,000</u>	<u>\$8,852,992</u>	<u>\$6,957,992</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ISSUE II**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$524,360	\$377,652	(\$146,708)
Total revenues . . . . .	<u>524,360</u>	<u>377,652</u>	<u>(146,708)</u>
<b>Expenditures:</b>			
Capital outlay			
Capital outlay . . . . .	<u>603,765</u>	<u>603,764</u>	<u>1</u>
Total expenditures . . . . .	<u>603,765</u>	<u>603,764</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(79,405)	(226,112)	(146,707)
<b>Fund balance (deficit), January 1 . . . . .</b>	<b>(108,729)</b>	<b>(108,729)</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . .</b>	<b>188,134</b>	<b>188,134</b>	<b>0</b>
<b>Fund balance (deficit), December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>(\$146,707)</u></b>	<b><u>(\$146,707)</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**JUSTICE CENTER COMMUNICATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Charges for services . . . . .	\$9,694	\$11,469	\$1,775
Total revenues . . . . .	<u>9,694</u>	<u>11,469</u>	<u>1,775</u>
<b>Expenditures:</b>			
Capital outlay			
Capital outlay . . . . .	50,000	0	50,000
Other . . . . .	35,482	5,000	30,482
Total expenditures . . . . .	<u>85,482</u>	<u>5,000</u>	<u>80,482</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(75,788)	6,469	82,257
<b>Fund balance, January 1 . . . . .</b>	<b>72,225</b>	<b>72,225</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>3,563</b>	<b>3,563</b>	<b>0</b>
<b>Fund balance, December 31. . . . .</b>	<b><u>\$0</u></b>	<b><u>\$82,257</u></b>	<b><u>\$82,257</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FEDERAL BRIDGE PROJECT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$1,950,640	\$1,778,147	(\$172,493)
Total revenues . . . . .	<u>1,950,640</u>	<u>1,778,147</u>	<u>(172,493)</u>
<b>Expenditures:</b>			
Capital outlay			
Capital outlay . . . . .	1,950,640	1,950,640	0
Total expenditures . . . . .	<u>1,950,640</u>	<u>1,950,640</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	0	(172,493)	(172,493)
Fund balance, January 1 . . . . .	0	0	0
Prior year encumbrances appropriated . . .	0	0	0
Fund balance (deficit), December 31 . . . . .	<u>\$0</u>	<u>(\$172,493)</u>	<u>(\$172,493)</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**RAILS TO TRAILS PROJECT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$31,800	\$26,284	(\$5,516)
Total revenues . . . . .	<u>31,800</u>	<u>26,284</u>	<u>(5,516)</u>
<b>Expenditures:</b>			
Capital outlay			
Capital outlay . . . . .	101,800	95,973	5,827
Total expenditures . . . . .	<u>101,800</u>	<u>95,973</u>	<u>5,827</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(70,000)</u>	<u>(69,689)</u>	<u>311</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	70,000	90,000	20,000
Total other financing sources (uses) . . . . .	<u>70,000</u>	<u>90,000</u>	<u>20,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	0	20,311	20,311
<b>Fund balance, January 1 . . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, December 31. . . . .</b>	<b><u>\$0</u></b>	<b><u>\$20,311</u></b>	<b><u>\$20,311</u></b>

**WAYNE COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
RAILROAD CROSSING IMPROVEMENT**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$6,900	\$6,900	\$0
Total revenues . . . . .	<u>6,900</u>	<u>6,900</u>	<u>0</u>
<b>Expenditures:</b>			
Capital outlay			
Capital outlay . . . . .	70,569	68,469	2,100
Total expenditures . . . . .	<u>70,569</u>	<u>68,469</u>	<u>2,100</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(63,669)</u>	<u>(61,569)</u>	<u>2,100</u>
<b>Other financing sources (uses):</b>			
Operating transfers in . . . . .	70,659	70,659	0
Operating transfers out . . . . .	<u>(6,900)</u>	<u>(6,900)</u>	<u>0</u>
Total other financing sources (uses) . . . . .	<u>63,759</u>	<u>63,759</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	90	2,190	2,100
Fund balance, January 1 . . . . .	0	0	0
Prior year encumbrances appropriated . . .	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance, December 31. . . . .	<u><u>\$90</u></u>	<u><u>\$2,190</u></u>	<u><u>\$2,100</u></u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property taxes . . . . .	\$380,000	\$380,000	\$0
Charges for services. . . . .	16,694	18,772	2,078
Intergovernmental. . . . .	2,513,700	2,188,983	(324,717)
Other . . . . .	322,815	214,704	(108,111)
Total revenues . . . . .	<u>3,233,209</u>	<u>2,802,459</u>	<u>(430,750)</u>
<b>Expenditures:</b>			
Capital outlay			
Capital outlay . . . . .	6,965,857	4,677,923	2,287,934
Other . . . . .	35,482	5,000	30,482
Total expenditures . . . . .	<u>7,001,339</u>	<u>4,682,923</u>	<u>2,318,416</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(3,768,130)</u>	<u>(1,880,464)</u>	<u>1,887,666</u>
<b>Other financing sources (uses):</b>			
Proceeds from sale of notes . . . . .	0	4,500,000	4,500,000
Operating transfers in . . . . .	646,659	1,002,453	355,794
Operating transfers out . . . . .	(6,900)	(6,900)	0
Total other financing sources (uses) . . . . .	<u>639,759</u>	<u>5,495,553</u>	<u>4,855,794</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	<u>(3,128,371)</u>	<u>3,615,089</u>	<u>6,743,460</u> 0
<b>Fund balances, January 1 . . . . .</b>	<b>3,733,270</b>	<b>3,733,270</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . .</b>	<b>1,290,191</b>	<b>1,290,191</b>	<b>0</b>
<b>Fund balances, December 31 . . . . .</b>	<b><u>\$1,895,090</u></b>	<b><u>\$8,638,550</u></b>	<b><u>\$6,743,460</u></b>



## WAYNE COUNTY, OHIO

### ENTERPRISE FUNDS

The enterprise funds are used to account for the County's landfill and sewer operations. These operations are financed and operated in a manner similar to that of a private business enterprise. The intent of the County is that the costs (expenses including depreciation) of providing goods or services on a continuing basis be recovered primarily through user charges. Following is a description of the County's enterprise funds:

#### Sanitary Sewer District

To account 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 Sewer District has its own facilities and rate structure.

#### Mt. Eaton Landfill

To account for royalties and service charges of the landfill.

**WAYNE COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL ENTERPRISE FUNDS**  
**DECEMBER 31, 2000**

	<b>Sanitary Sewer District</b>	<b>Mt. Eaton Landfill</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$84,142	\$230,168	\$314,310
Receivables (net of allowances for uncollectibles):			
Accounts . . . . .	27,386	5,023	32,409
Fixed assets (net of accumulated depreciation) . . . . .	1,919,221		1,919,221
<b>Total assets</b> . . . . .	<b>2,030,749</b>	<b>235,191</b>	<b>2,265,940</b>
 <b>Liabilities:</b>			
Accounts payable . . . . .	7,072		7,072
Accrued wages and benefits . . . . .	2,543		2,543
Compensated absences payable . . . . .	9,716		9,716
Due to other governments . . . . .	1,539		1,539
<b>Total liabilities</b> . . . . .	<b>20,870</b>		<b>20,870</b>
 <b>Fund equity:</b>			
Contributed capital . . . . .	2,452,432		2,452,432
Retained earnings (accumulated deficit) . . . . .	(442,553)	235,191	(207,362)
Total fund equity . . . . .	2,009,879	235,191	2,245,070
<b>Total liabilities and fund equity</b> . . . . .	<b>\$2,030,749</b>	<b>\$235,191</b>	<b>\$2,265,940</b>

**WAYNE COUNTY, OHIO**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS/FUND EQUITY  
ALL ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Sanitary Sewer District</b>	<b>Mt. Eaton Landfill</b>	<b>Total</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$272,718	\$10,411	\$283,129
Other operating revenues . . . . .		54,935	54,935
<b>Total operating revenues.</b> . . . . .	272,718	65,346	338,064
<b>Operating expenses:</b>			
Personal services . . . . .	70,787		70,787
Contract services . . . . .	127,519	25,738	153,257
Materials and supplies . . . . .	13,506		13,506
Depreciation . . . . .	35,295		35,295
Other operating expenses. . . . .	26,351		26,351
<b>Total operating expenses</b> . . . . .	273,458	25,738	299,196
<b>Operating income (loss).</b> . . . . .	(740)	39,608	38,868
<b>Retained earnings (accumulated deficit), January 1</b> . . . . .	(441,813)	195,583	(246,230)
<b>Retained earnings (accumulated deficit), December 31.</b> . . . . .	(442,553)	235,191	(207,362)
<b>Contributed capital, January 1.</b> . . . . .	1,558,802		1,558,802
Contributions received during the year:			
From developers. . . . .	630,590		630,590
From other funds . . . . .	263,040		263,040
<b>Contributed capital, December 31</b> . . . . .	2,452,432		2,452,432
<b>Total fund equity, December 31</b> . . . . .	\$2,009,879	\$235,191	\$2,245,070

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SANITARY SEWER DISTRICT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$266,027	\$271,919	\$5,892
Total operating revenues . . . . .	<u>266,027</u>	<u>271,919</u>	<u>5,892</u>
<b>Operating expenses:</b>			
Personal services . . . . .	72,988	70,484	2,504
Contractual services . . . . .	155,045	142,536	12,509
Materials and supplies . . . . .	17,978	17,705	273
Capital outlay . . . . .	51,352	40,468	10,884
Other . . . . .	29,232	28,620	612
Total operating expenses . . . . .	<u>326,595</u>	<u>299,813</u>	<u>26,782</u>
Net loss before operating transfers . . . . .	<u>(60,568)</u>	<u>(27,894)</u>	<u>32,674</u>
Operating transfers in . . . . .	53,100	53,400	300
Operating transfers out . . . . .	<u>(53,400)</u>	<u>(53,400)</u>	<u>0</u>
Net loss . . . . .	(60,868)	(27,894)	32,974
Retained earnings, January 1 . . . . .	73,531	73,531	0
Prior year encumbrances appropriated . . .	<u>20,275</u>	<u>20,275</u>	<u>0</u>
Retained earnings, December 31 . . . . .	<u><u>\$32,938</u></u>	<u><u>\$65,912</u></u>	<u><u>\$32,974</u></u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MT. EATON LANDFILL**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$0	\$5,388	\$5,388
Other . . . . .	40,000	54,935	14,935
Total operating revenues . . . . .	<u>40,000</u>	<u>60,323</u>	<u>20,323</u>
<b>Operating expenses:</b>			
Contractual services . . . . .	113,155	34,317	78,838
Other . . . . .	22,428	0	22,428
Total operating expenses . . . . .	<u>135,583</u>	<u>34,317</u>	<u>101,266</u>
Net income (loss) . . . . .	(95,583)	26,006	121,589
Retained earnings, January 1 . . . . .	192,428	192,428	0
Prior year encumbrances appropriated . . .	3,155	3,155	0
Retained earnings, December 31 . . . . .	<u>\$100,000</u>	<u>\$221,589</u>	<u>\$121,589</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$266,027	\$277,307	\$11,280
Other . . . . .	40,000	54,935	14,935
Total operating revenues . . . . .	<u>306,027</u>	<u>332,242</u>	<u>26,215</u>
<b>Operating expenses:</b>			
Personal services . . . . .	72,988	70,484	2,504
Contractual services . . . . .	268,200	176,853	91,347
Materials and supplies . . . . .	17,978	17,705	273
Capital outlay . . . . .	51,352	40,468	10,884
Other . . . . .	51,660	28,620	23,040
Total operating expenses . . . . .	<u>462,178</u>	<u>334,130</u>	<u>128,048</u>
Net income (loss) before operating transfers . . . . .	<u>(156,151)</u>	<u>(1,888)</u>	<u>154,263</u>
Operating transfers in . . . . .	53,100	53,400	300
Operating transfers out . . . . .	<u>(53,400)</u>	<u>(53,400)</u>	<u>0</u>
Net income (loss) . . . . .	(156,451)	(1,888)	154,563
Retained earnings, January 1 . . . . .	265,959	265,959	0
Prior year encumbrances appropriated . . .	<u>23,430</u>	<u>23,430</u>	<u>0</u>
Retained earnings, December 31 . . . . .	<u>\$132,938</u>	<u>\$287,501</u>	<u>\$154,563</u>

**WAYNE COUNTY, OHIO**

**COMBINING STATEMENT OF CASH FLOWS  
ALL ENTERPRISE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Sanitary Sewer District</u>	<u>Mt. Eaton Landfill</u>	<u>Totals</u>
<b>Cash flows from operating activities:</b>			
Cash received from sales/service charges . . . . .	\$271,919	\$5,388	\$277,307
Cash received from other operating revenue. . . . .		54,935	54,935
Cash payments for personal services . . . . .	(70,484)		(70,484)
Cash payments for contract services . . . . .	(127,858)	(25,738)	(153,596)
Cash payments for materials and supplies . . . . .	(13,506)		(13,506)
Cash payments for other expenses . . . . .	(26,351)		(26,351)
 Net cash provided by operating activities . . . . .	 33,720	 34,585	 68,305
<b>Cash flows from noncapital financing activities:</b>			
Transfers in from other funds . . . . .	53,400		53,400
Transfers out to other funds . . . . .	(53,400)		(53,400)
 Net cash provided by noncapital financing activities . . . . .	 0		 0
<b>Cash flows from capital and related financing activities:</b>			
Aquisition of capital assets . . . . .	(43,384)		(43,384)
 Net cash used in capital and related financing activities . . . . .	 (43,384)		 (43,384)
 Net increase (decrease) in cash and cash equivalents . . . . .	 (9,664)	 34,585	 24,921
 Cash and cash equivalents at beginning of year . . . . .	 93,806	 195,583	 289,389
<b>Cash and cash equivalents at end of year . . . . .</b>	<b><u>\$84,142</u></b>	<b><u>\$230,168</u></b>	<b><u>\$314,310</u></b>
 <b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>			
Operating income (loss). . . . .	(\$740)	\$39,608	\$38,868
 Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation. . . . .	35,295		35,295
Changes in assets and liabilities:			
Increase in accounts receivable . . . . .	(799)	(5,023)	(5,822)
Decrease in prepayments. . . . .	766		766
Decrease in accounts payable . . . . .	(339)		(339)
Increase in accrued wages and benefits . . . . .	596		596
Decrease in compensated absences payable . . . . .	(515)		(515)
Decrease in due to other governments . . . . .	(544)		(544)
 Net cash provided by operating activities . . . . .	 <u>\$33,720</u>	 <u>\$34,585</u>	 <u>\$68,305</u>

## WAYNE COUNTY, OHIO

### INTERNAL SERVICE FUNDS

The internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis. Following are descriptions of the County's internal service funds:

#### Health Care

To account for the employer and employees charges and the payment of claims for the health care benefits provided to the employees of Wayne County and several governmental units within the county.

#### 911 System

To account for the accumulation and allocation of costs for the ongoing maintenance, modification and replacement of 911 equipment.

#### Sheriff's Policing Rotaries

To account for revenues paid by contracting subdivisions for police protection. The fees pay for the salaries and general operating costs of providing the police protection.



**WAYNE COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ALL INTERNAL SERVICE FUNDS**  
**DECEMBER 31, 2000**

	<b>Health Care</b>	<b>911 System</b>	<b>Sheriff's Policing Rotaries</b>	<b>Total</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$289,151	\$136,151	\$102,640	\$527,942
Receivables (net of allowances for uncollectibles):				
Accounts . . . . .	27,144			27,144
Accrued interest . . . . .	1,571			1,571
Fixed assets (net of accumulated depreciation) . . . . .		42,525	15,574	58,099
<b>Total assets . . . . .</b>	<u>317,866</u>	<u>178,676</u>	<u>118,214</u>	<u>614,756</u>
<b>Liabilities:</b>				
Accounts payable . . . . .			3,800	3,800
Accrued wages and benefits . . . . .			8,602	8,602
Compensated absences payable . . . . .			28,690	28,690
Due to other governments . . . . .			9,863	9,863
Claims payable . . . . .	717,813			717,813
<b>Total liabilities . . . . .</b>	<u>717,813</u>		<u>50,955</u>	<u>768,768</u>
<b>Fund equity:</b>				
Contributed capital . . . . .		271,471		271,471
Retained earnings (accumulated deficit) . . . . .	(399,947)	(92,795)	67,259	(425,483)
<b>Total fund equity . . . . .</b>	<u>(399,947)</u>	<u>178,676</u>	<u>67,259</u>	<u>(154,012)</u>
<b>Total liabilities and fund equity . . . . .</b>	<u>\$317,866</u>	<u>\$178,676</u>	<u>\$118,214</u>	<u>\$614,756</u>

**WAYNE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN RETAINED EARNINGS/FUND EQUITY**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Health Care</u>	<u>911 System</u>	<u>Sheriff's Policing Rotaries</u>	<u>Totals</u>
<b>Operating revenues:</b>				
Charges for services . . . . .	\$4,160,117	\$45,660	\$239,001	\$4,444,778
Total operating revenues . . . . .	<u>4,160,117</u>	<u>45,660</u>	<u>239,001</u>	<u>4,444,778</u>
<b>Operating expenses:</b>				
Personal services . . . . .			202,556	202,556
Contract services . . . . .		12,166		12,166
Depreciation. . . . .		27,972	2,829	30,801
Claims. . . . .	4,522,705			4,522,705
Administrative costs. . . . .	341,771			341,771
Other operating expenses . . . . .	7,127		89,150	96,277
Total operating expenses . . . . .	<u>4,871,603</u>	<u>40,138</u>	<u>294,535</u>	<u>5,206,276</u>
Operating income (loss) . . . . .	<u>(711,486)</u>	<u>5,522</u>	<u>(55,534)</u>	<u>(761,498)</u>
<b>Nonoperating revenues:</b>				
Interest revenue. . . . .	18,575			18,575
Total nonoperating revenues . . . . .	<u>18,575</u>			<u>18,575</u>
Net income (loss) before operating transfers . .	(692,911)	5,522	(55,534)	(742,923)
Operating transfers in. . . . .	600,000		54,048	654,048
Operating transfers out . . . . .	<u>(450)</u>			<u>(450)</u>
Net income (loss). . . . .	(93,361)	5,522	(1,486)	(89,325)
<b>Retained earnings (accumulated deficit), January 1 (restated). . . . .</b>	<u>(306,586)</u>	<u>(98,317)</u>	<u>68,745</u>	<u>(336,158)</u>
<b>Retained earnings (accumulated deficit), December 31. . . . .</b>	<u>(399,947)</u>	<u>(92,795)</u>	<u>67,259</u>	<u>(425,483)</u>
<b>Contributed capital, December 31 . . . . .</b>		<u>271,471</u>		<u>271,471</u>
<b>Total fund equity (accumulated deficit), December 31 . . . . .</b>	<u>(\$399,947)</u>	<u>\$178,676</u>	<u>\$67,259</u>	<u>(\$154,012)</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**HEALTH CARE**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$4,203,713	\$4,141,202	(\$62,511)
Total operating revenues . . . . .	<u>4,203,713</u>	<u>4,141,202</u>	<u>(62,511)</u>
<b>Operating expenses:</b>			
Claims . . . . .	4,758,142	4,535,184	222,958
Administrative costs . . . . .	381,000	381,000	0
Other operating expenses . . . . .	24,127	7,127	17,000
Total operating expenses . . . . .	<u>5,163,269</u>	<u>4,923,311</u>	<u>239,958</u>
Operating loss . . . . .	<u>(959,556)</u>	<u>(782,109)</u>	<u>177,447</u>
<b>Nonoperating revenues:</b>			
Interest revenue . . . . .	10,000	18,771	8,771
Total nonoperating revenues . . . . .	<u>10,000</u>	<u>18,771</u>	<u>8,771</u>
Net loss before operating transfers . . . . .	(949,556)	(763,338)	186,218
Operating transfers in . . . . .	536,296	600,000	63,704
Operating transfers out . . . . .	<u>(450)</u>	<u>(450)</u>	<u>0</u>
Net loss . . . . .	(413,710)	(163,788)	249,922
Retained earnings, January 1 . . . . .	404,133	404,133	0
Prior year encumbrances appropriated . . . . .	9,577	9,577	0
Retained earnings, December 31 . . . . .	<u>\$0</u>	<u>\$249,922</u>	<u>\$249,922</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**911 SYSTEM**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$26,234	\$45,660	\$19,426
Total operating revenues . . . . .	<u>26,234</u>	<u>45,660</u>	<u>19,426</u>
<b>Operating expenses:</b>			
Contractual services . . . . .	128,891	17,166	111,725
Total operating expenses . . . . .	<u>128,891</u>	<u>17,166</u>	<u>111,725</u>
Net income (loss) . . . . .	(102,657)	28,494	131,151
Retained earnings, January 1 . . . . .	94,157	94,157	0
Prior year encumbrances appropriated . . .	8,500	8,500	0
Retained earnings, December 31 . . . . .	<u>\$0</u>	<u>\$131,151</u>	<u>\$131,151</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SHERIFF'S POLICING ROTARY**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$232,357	\$239,001	\$6,644
Total operating revenues . . . . .	<u>232,357</u>	<u>239,001</u>	<u>6,644</u>
<b>Operating expenses:</b>			
Personal services . . . . .	219,053	194,941	24,112
Capital outlay . . . . .	4,800	0	4,800
Other operating expenses . . . . .	149,803	90,317	59,486
Total operating expenses . . . . .	<u>373,656</u>	<u>285,258</u>	<u>88,398</u>
Net loss before operating transfers . . . . .	(141,299)	(46,257)	95,042
Operating transfers in . . . . .	<u>54,048</u>	<u>54,048</u>	<u>0</u>
Net income (loss) . . . . .	(87,251)	7,791	95,042
Retained earnings, January 1 . . . . .	79,044	79,044	0
Prior year encumbrances appropriated . . . . .	<u>12,007</u>	<u>12,007</u>	<u>0</u>
Retained earnings, December 31 . . . . .	<u>\$3,800</u>	<u>\$98,842</u>	<u>\$95,042</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$4,462,304	\$4,425,863	(\$36,441)
Total operating revenues . . . . .	<u>4,462,304</u>	<u>4,425,863</u>	<u>(36,441)</u>
<b>Operating expenses:</b>			
Personal services . . . . .	219,053	194,941	24,112
Contractual services . . . . .	128,891	17,166	111,725
Capital outlay . . . . .	4,800	0	4,800
Claims . . . . .	4,758,142	4,535,184	222,958
Administrative costs . . . . .	381,000	381,000	0
Other operating expenses . . . . .	173,930	97,444	76,486
Total operating expenses . . . . .	<u>5,665,816</u>	<u>5,225,735</u>	<u>440,081</u>
Operating loss . . . . .	<u>(1,203,512)</u>	<u>(799,872)</u>	<u>403,640</u>
<b>Nonoperating revenues:</b>			
Interest revenue . . . . .	10,000	18,771	8,771
Total nonoperating revenues . . . . .	<u>10,000</u>	<u>18,771</u>	<u>8,771</u>
Net loss before operating transfers and advances . . . . .	(1,193,512)	(781,101)	412,411
Operating transfers in . . . . .	590,344	654,048	63,704
Operating transfers out . . . . .	(450)	(450)	0
Net loss . . . . .	(603,618)	(127,503)	476,115
Retained earnings, January 1 . . . . .	577,334	577,334	0
Prior year encumbrances appropriated . . . . .	30,084	30,084	0
Retained earnings, December 31 . . . . .	<u>\$3,800</u>	<u>\$479,915</u>	<u>\$476,115</u>

**WAYNE COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Health Care	911 System	Sheriff's Policing Rotaries	Total
<b>Cash flows from operating activities:</b>				
Cash received from sales/service charges . . . . .	\$4,141,202	\$45,660	\$239,001	\$4,425,863
Cash payments for personal services . . . . .			(194,941)	(194,941)
Cash payments for contract services. . . . .		(12,166)		(12,166)
Cash payments for claims . . . . .	(4,535,184)			(4,535,184)
Cash payments for administrative costs . . . . .	(341,771)			(341,771)
Cash payments for other expenses. . . . .	(7,127)		(86,519)	(93,646)
Net cash provided by (used in) operating activities . . . . .	(742,880)	33,494	(42,459)	(751,845)
<b>Cash flows from noncapital financing activities:</b>				
Transfers in from other funds . . . . .	600,000		54,048	654,048
Transfers out to other funds . . . . .	(450)			(450)
Net cash provided by noncapital financing activities . . . . .	599,550		54,048	653,598
<b>Cash flows from investing activities:</b>				
Interest received . . . . .	18,771			18,771
Net cash provided by investing activities . . . . .	18,771			18,771
Net increase (decrease) in cash and cash equivalents . . .	(124,559)	33,494	11,589	(79,476)
Cash and cash equivalents at beginning of year . . . . .	413,710	102,657	91,051	607,418
Cash and cash equivalents at end of year . . . . .	<u>\$289,151</u>	<u>\$136,151</u>	<u>\$102,640</u>	<u>\$527,942</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss). . . . .	(\$711,486)	\$5,522	(\$55,534)	(\$761,498)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation. . . . .		27,972	2,829	30,801
Changes in assets and liabilities:				
Increase in accounts receivable . . . . .	(18,915)			(18,915)
Decrease in prepayments . . . . .			768	768
Increase in accounts payable . . . . .			2,631	2,631
Increase in accrued wages and benefits. . . . .			1,252	1,252
Increase in compensated absences payable. . . . .			5,414	5,414
Decrease in claims payable . . . . .	(12,479)			(12,479)
Increase in due to other governments. . . . .			181	181
Net cash provided by (used in) operating activities . . . . .	<u>(\$742,880)</u>	<u>\$33,494</u>	<u>(\$42,459)</u>	<u>(\$751,845)</u>

## WAYNE COUNTY, OHIO

### FIDUCIARY FUNDS

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

#### Expendable Trust Funds

##### Unclaimed Monies

To account for monies which have yet to be claimed by their rightful owners.

##### Mt. Eaton Landfill Trust

To account for monies set aside for possible contingencies related to the sale of the Mt. Eaton Landfill.

#### Agency Funds

Agency Funds maintain assets held by Wayne County as an agent for individuals, private organizations, other governmental units and/or funds. These funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of results of operation. The following are the County's agency funds:

##### 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.

##### 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.

##### Payroll Agency

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

##### 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.

##### 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, apportioned according to a formula agreed upon by the recipients. Library monies are allocated by the budget commission according to a formula.

##### 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.

##### Law Library Improvement

To account for fine money that the law library is entitled to.



WAYNE COUNTY, OHIO

FIDUCIARY FUNDS (CONTINUED)

Agency Funds (Continued)

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.

Subdivision Agency

To account for funds held for other political subdivisions for which the County acts as fiscal agent.

Alimony and Child Support

To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

Other Agency Funds

Wayne County Library	Chippewa Watershed
Killbuck South	Park District
Building Standards Fee Assessment	Inmate Agency
Real Estate Tax	Medway
Town & Country Fire District	Elections Commission
Killbuck Valley Mosquito Abatement	County Agency
IDA Sue Food Service	County Court Agency
Marriage License Special Agency	SSI Funds Trust
Kidron Area Sewer District	

WAYNE COUNTY, OHIO

COMBINING BALANCE SHEET  
ALL FIDUCIARY FUND TYPES

DECEMBER 31, 2000

	Expendable Trust			Totals
	Unclaimed Monies	Mt. Eaton Landfill Trust	Agency	
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$109,355	\$550,000	\$8,426,764	\$9,086,119
Cash in segregated accounts			705,145	705,145
Receivables (net of allowances for uncollectibles):				
Sales taxes . . . . .			32,086	32,086
Real and other taxes . . . . .			74,064,399	74,064,399
Accounts . . . . .	1,839		2,878	4,717
Accrued interest . . . . .			11	11
Due from other governments . . . . .			53,970	53,970
<b>Total assets</b> . . . . .	<u>111,194</u>	<u>550,000</u>	<u>83,285,253</u>	<u>83,946,447</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	990		790	1,780
Due to other governments . . . . .			5,665,872	5,665,872
Deposits held and due to others . . . . .			62,217	62,217
Undistributed monies . . . . .			77,556,374	77,556,374
Amount to be repaid to claimants . . . . .	11,654			11,654
<b>Total liabilities</b> . . . . .	<u>12,644</u>		<u>83,285,253</u>	<u>83,297,897</u>
<b>Fund equity:</b>				
Unreserved:				
Undesignated . . . . .	98,550	550,000		648,550
<b>Total fund equity</b> . . . . .	<u>98,550</u>	<u>550,000</u>		<u>648,550</u>
<b>Total liabilities and fund equity</b> . . . . .	<u>\$111,194</u>	<u>\$550,000</u>	<u>\$83,285,253</u>	<u>\$83,946,447</u>

**WAYNE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**ALL EXPENDABLE TRUST FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2000

	<b>Unclaimed Monies</b>	<b>Mt. Eaton Landfill Trust</b>	<b>Total</b>
<b>Revenues:</b>			
Other . . . . .	\$18,851		\$18,851
Total revenues . . . . .	18,851		18,851
<b>Expenditures:</b>			
Current:			
Other . . . . .	6,671		6,671
Total expenditures . . . . .	6,671		6,671
Excess (deficiency) of revenues over (under) expenditures . . . . .	12,180		12,180
<b>Other financing sources (uses)</b>			
Operating transfers out . . . . .	(543)		(543)
Total other financing sources (uses) . . . . .	(543)		(543)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses . . . . .	11,637		11,637
<b>Fund balances, January 1 . . . . .</b>	86,913	\$550,000	636,913
<b>Fund balances, December 31 . . . . .</b>	\$98,550	\$550,000	\$648,550

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**UNCLAIMED MONIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Other . . . . .	\$15,000	\$25,729	\$10,729
Total revenues. . . . .	<u>15,000</u>	<u>25,729</u>	<u>10,729</u>
<b>Expenditures:</b>			
Current:			
Other			
Other. . . . .	107,497	8,871	98,626
Total expenditures. . . . .	<u>107,497</u>	<u>8,871</u>	<u>98,626</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(92,497)</u>	<u>16,858</u>	<u>109,355</u>
<b>Other financing sources (uses):</b>			
Operating transfers out . . . . .	(543)	(543)	0
Total other financing sources (uses). . . . .	<u>(543)</u>	<u>(543)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses. . . . .	<u>(93,040)</u>	<u>16,315</u>	<u>109,355</u>
<b>Fund balance, January 1 . . . . .</b>	<b>93,040</b>	<b>93,040</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, December 31. . . . .</b>	<b><u>\$0</u></b>	<b><u>\$109,355</u></b>	<b><u>\$109,355</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MT. EATON LANDFILL TRUST**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Expenditures:</b>			
Current:			
Other . . . . .	\$550,000	\$0	\$550,000
Total expenditures . . . . .	<u>550,000</u>	<u>0</u>	<u>550,000</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(550,000)	0	550,000
<b>Fund balance, January 1 . . . . .</b>	550,000	550,000	0
<b>Prior year encumbrances appropriated . . .</b>	0	0	0
<b>Fund balance, December 31. . . . .</b>	<u>\$0</u>	<u>\$550,000</u>	<u>\$550,000</u>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Other . . . . .	\$15,000	\$25,729	\$10,729
Total revenues. . . . .	<u>15,000</u>	<u>25,729</u>	<u>10,729</u>
<b>Expenditures:</b>			
Current:			
Other			
Other . . . . .	657,497	8,871	648,626
Total expenditures . . . . .	<u>657,497</u>	<u>8,871</u>	<u>648,626</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(642,497)</u>	<u>16,858</u>	<u>659,355</u>
<b>Other financing sources (uses):</b>			
Operating transfers out . . . . .	(543)	(543)	0
Total other financing sources (uses) . . . . .	<u>(543)</u>	<u>(543)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses. . . . .	<u>(643,040)</u>	<u>16,315</u>	<u>659,355</u>
<b>Fund balances, January 1 . . . . .</b>	<b>643,040</b>	<b>643,040</b>	<b>0</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balances, December 31 . . . . .</b>	<b><u>\$0</u></b>	<b><u>\$659,355</u></b>	<b><u>\$659,355</u></b>

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS

DECEMBER 31, 2000

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<b>District Board of Health</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$482,503	\$1,853,312	\$1,922,920	\$412,895
<b>Total assets.</b> . . . . .	<u>\$482,503</u>	<u>\$1,853,312</u>	<u>\$1,922,920</u>	<u>\$412,895</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$482,503	\$1,853,312	\$1,922,920	\$412,895
<b>Total liabilities</b> . . . . .	<u>\$482,503</u>	<u>\$1,853,312</u>	<u>\$1,922,920</u>	<u>\$412,895</u>
<b>Alimony and Child Support</b>				
<b>Assets:</b>				
Cash in segregated accounts . . . . .	\$54,432	\$187,643	\$54,432	\$187,643
<b>Total assets</b> . . . . .	<u>\$54,432</u>	<u>\$187,643</u>	<u>\$54,432</u>	<u>\$187,643</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$54,432	\$187,643	\$54,432	\$187,643
<b>Total liabilities</b> . . . . .	<u>\$54,432</u>	<u>\$187,643</u>	<u>\$54,432</u>	<u>\$187,643</u>
<b>Undivided Taxes</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$3,585,997	\$89,813,455	\$90,317,347	\$3,082,105
Real and other taxes receivable . . . . .	71,258,090	73,768,325	71,258,090	73,768,325
<b>Total assets</b> . . . . .	<u>\$74,844,087</u>	<u>\$163,581,780</u>	<u>\$161,575,437</u>	<u>\$76,850,430</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	74,844,087	163,581,780	161,575,437	76,850,430
<b>Total liabilities</b> . . . . .	<u>\$74,844,087</u>	<u>\$163,581,780</u>	<u>\$161,575,437</u>	<u>\$76,850,430</u>
<b>Mental Health and Recovery Board</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$2,815,008	\$9,452,474	\$9,075,433	\$3,192,049
<b>Total assets.</b> . . . . .	<u>\$2,815,008</u>	<u>\$9,452,474</u>	<u>\$9,075,433</u>	<u>\$3,192,049</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$2,815,008	\$9,452,474	\$9,075,433	\$3,192,049
<b>Total liabilities</b> . . . . .	<u>\$2,815,008</u>	<u>\$9,452,474</u>	<u>\$9,075,433</u>	<u>\$3,192,049</u>

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**WAYNE COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS (CONTINUED)**  
DECEMBER 31, 2000

	<u>Balance</u> <u>12/31/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/00</u>
<b>Payroll Agency</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$492,915	\$33,591,926	\$33,514,898	\$569,943
<b>Total assets.</b> . . . . .	<u>\$492,915</u>	<u>\$33,591,926</u>	<u>\$33,514,898</u>	<u>\$569,943</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$0	\$507,726	\$0	\$507,726
Deposits held and due to others . . . . .	492,915	33,084,200	33,514,898	62,217
<b>Total liabilities</b> . . . . .	<u>\$492,915</u>	<u>\$33,591,926</u>	<u>\$33,514,898</u>	<u>\$569,943</u>
<b>Undivided and Library Local Government</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$0	\$10,502,034	\$10,501,235	\$799
<b>Total assets.</b> . . . . .	<u>\$0</u>	<u>\$10,502,034</u>	<u>\$10,501,235</u>	<u>\$799</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$0	\$10,502,034	\$10,501,235	\$799
<b>Total liabilities</b> . . . . .	<u>\$0</u>	<u>\$10,502,034</u>	<u>\$10,501,235</u>	<u>\$799</u>
<b>Soil and Water Conservation</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$65,478	\$279,826	\$274,706	\$70,598
<b>Total assets.</b> . . . . .	<u>\$65,478</u>	<u>\$279,826</u>	<u>\$274,706</u>	<u>\$70,598</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$65,478	\$279,826	\$274,706	\$70,598
<b>Total liabilities</b> . . . . .	<u>\$65,478</u>	<u>\$279,826</u>	<u>\$274,706</u>	<u>\$70,598</u>
<b>Undivided Auto</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$433,308	\$2,177,556	\$2,209,985	\$400,879
Sales taxes receivable . . . . .	32,844	32,086	32,844	32,086
Due from other governments. . . . .	35,881	53,970	35,881	53,970
<b>Total assets.</b> . . . . .	<u>\$502,033</u>	<u>\$2,263,612</u>	<u>\$2,278,710</u>	<u>\$486,935</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$502,033	\$2,263,612	\$2,278,710	\$486,935
<b>Total liabilities</b> . . . . .	<u>\$502,033</u>	<u>\$2,263,612</u>	<u>\$2,278,710</u>	<u>\$486,935</u>

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WAYNE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS (CONTINUED)

DECEMBER 31, 2000

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<b>Subdivision Agency</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$0	\$72,155,586	\$71,878,837	\$276,749
<b>Total assets</b> . . . . .	<u>\$0</u>	<u>\$72,155,586</u>	<u>\$71,878,837</u>	<u>\$276,749</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$0	\$72,155,586	\$71,878,837	\$276,749
<b>Total liabilities</b> . . . . .	<u>\$0</u>	<u>\$72,155,586</u>	<u>\$71,878,837</u>	<u>\$276,749</u>
<b>Other Agency Funds</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$530,023	\$3,668,092	\$3,777,368	\$420,747
Cash in segregated accounts . . . . .	536,957	517,502	536,957	517,502
Real and other taxes receivable . . . . .	288,302	296,074	288,302	296,074
Accounts receivable . . . . .	3,174	2,878	3,174	2,878
Accrued interest . . . . .	2,217	11	2,217	11
Due from other governments . . . . .	1,705	0	1,705	0
Prepayments . . . . .	1,469	0	1,469	0
<b>Total assets</b> . . . . .	<u>\$1,363,847</u>	<u>\$4,484,557</u>	<u>\$4,611,192</u>	<u>\$1,237,212</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$17,356	\$790	\$17,356	\$790
Due to other governments . . . . .	813,273	3,966,265	4,060,618	718,920
Undistributed monies . . . . .	533,218	517,502	533,218	517,502
<b>Total liabilities</b> . . . . .	<u>\$1,363,847</u>	<u>\$4,484,557</u>	<u>\$4,611,192</u>	<u>\$1,237,212</u>
<b>Total Agency Funds</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$8,405,232	\$223,494,261	\$223,472,729	\$8,426,764
Cash in segregated accounts . . . . .	591,389	705,145	591,389	705,145
Sales taxes receivable . . . . .	32,844	32,086	32,844	32,086
Real and other taxes receivable . . . . .	71,546,392	74,064,399	71,546,392	74,064,399
Accounts receivable . . . . .	3,174	2,878	3,174	2,878
Accrued interest . . . . .	2,217	11	2,217	11
Due from other governments . . . . .	37,586	53,970	37,586	53,970
Prepayments . . . . .	1,469	0	1,469	0
<b>Total assets</b> . . . . .	<u>\$80,620,303</u>	<u>\$298,352,750</u>	<u>\$295,687,800</u>	<u>\$83,285,253</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$17,356	\$790	\$17,356	\$790
Due to other governments . . . . .	4,678,295	100,980,036	99,992,459	5,665,872
Deposits held and due to others . . . . .	492,915	33,084,200	33,514,898	62,217
Undistributed monies . . . . .	75,431,737	164,287,724	162,163,087	77,556,374
<b>Total liabilities</b> . . . . .	<u>\$80,620,303</u>	<u>\$298,352,750</u>	<u>\$295,687,800</u>	<u>\$83,285,253</u>

**WAYNE COUNTY, OHIO**

**GENERAL FIXED ASSETS ACCOUNT GROUP**

The general fixed assets account group is used to account for all general fixed assets of the County, other than those accounted for in the proprietary funds.

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY FUNCTION**  
**DECEMBER 31, 2000**

<u>Function</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Equipment</u>	<u>Construction In Progress</u>	<u>Total</u>
General government:					
Legislative and executive . . . . .	\$2,886,845	\$6,174,357	\$1,220,931	\$3,100,802	\$13,382,935
Judicial . . . . .	310,019	1,712,974	1,068,664		3,091,657
Public safety . . . . .	133,870	3,504,048	1,569,444		5,207,362
Public works . . . . .	51,016	307,425	3,824,619		4,183,060
Health . . . . .	81,875	167,915	57,580		307,370
Human services . . . . .	83,510	8,734,797	3,474,732		12,293,039
Capital outlay . . . . .				1,923,051	1,923,051
<b>Total General Fixed Assets . . . . .</b>	<b><u>\$3,547,135</u></b>	<b><u>\$20,601,516</u></b>	<b><u>\$11,215,970</u></b>	<b><u>\$5,023,853</u></b>	<b><u>\$40,388,474</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Function</b>	<b>Balance 12/31/99</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/00</b>
<b>General government:</b>				
Legislative and executive . . . . .	\$12,956,687	\$639,489	\$213,241	\$13,382,935
Judicial . . . . .	2,999,220	118,905	26,468	3,091,657
Public safety . . . . .	5,008,466	266,857	67,961	5,207,362
Public works . . . . .	4,041,861	268,916	127,717	4,183,060
Health. . . . .	307,370			307,370
Human services. . . . .	12,013,531	554,638	275,130	12,293,039
Capital outlay. . . . .	1,239,720	683,331		1,923,051
<b>Total General Fixed Assets. . . . .</b>	<b><u>\$38,566,855</u></b>	<b><u>\$2,532,136</u></b>	<b><u>\$710,517</u></b>	<b><u>\$40,388,474</u></b>

**WAYNE COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY SOURCE**  
**DECEMBER 31, 2000**

<b>General Fixed Assets:</b>	
Land . . . . .	\$3,547,135
Buildings and Improvements . . . . .	20,601,516
Equipment . . . . .	11,215,970
Construction in Progress . . . . .	<u>5,023,853</u>
 Total General Fixed Assets . . . . .	 <u><u>\$40,388,474</u></u>
 <b>Investment in General Fixed Assets:</b>	
General Fund Revenues . . . . .	\$10,010,364
Special Revenue Funds Revenues . . . . .	7,895,748
Capital Projects Funds Revenues . . . . .	22,083,488
Donations . . . . .	<u>398,874</u>
 Total Investment in General Fixed Assets. . . . .	 <u><u>\$40,388,474</u></u>





# STATISTICAL SECTION







**WAYNE COUNTY, OHIO**  
**GENERAL FUND EXPENDITURES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>General Government</b>		<b>Public Safety</b>	<b>Public Works</b>	<b>Health</b>	<b>Human Services</b>	<b>Conservation and Recreation</b>
	<b>Legislative and Executive</b>	<b>Judicial</b>					
2000	\$5,867,446	\$3,008,448	\$6,653,405	\$156,912	\$238,680	\$695,566	\$45,770
1999	5,517,977	2,867,649	6,523,637	101,238	154,588	543,632	20,000
1998	5,542,319	2,541,176	5,933,976	108,126	129,728	610,681	27,500
1997	4,761,573	2,668,817	5,397,084	104,769	130,942	593,355	27,224
1996	4,299,467	2,589,506	5,131,510	119,361	123,748	589,979	20,276
1995	3,938,206	2,568,726	4,904,759	143,471	93,702	542,945	20,000
1994	3,126,018	2,328,045	4,985,640	150,757	131,804	525,393	0
1993	2,967,933	2,310,414	4,936,457	106,325	112,572	518,038	320,863
1992	2,602,385	2,230,469	4,537,414	204,382	109,095	480,945	0
1991	2,446,819	2,151,242	4,367,966	264,746	107,028	507,852	0

<u>Intergovernmental</u>	<u>Other</u>	<u>Capital Outlay</u>	<u>Principal Retirement</u>	<u>Interest and Fiscal Charges</u>	<u>Total Expenditures</u>
\$0	\$662,797	\$9,925	\$2,313	\$0	\$17,341,262
0	635,892	0	0	0	16,364,613
0	616,806	0	0	0	15,510,312
0	613,955	0	0	0	14,297,719
0	643,062	0	0	0	13,516,909
0	555,806	0	0	0	12,767,615
371,287	989,493	228,326	0	0	12,836,763
0	662,899	0	0	0	11,935,501
0	1,114,688	0	0	15,779	11,295,157
0	1,036,238	0	0	0	10,881,891

**WAYNE COUNTY, OHIO**  
**GENERAL FUND REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Taxes</b>	<b>Charges for Services</b>	<b>Licenses and Permits</b>	<b>Fines and Forfeitures</b>	<b>Intergovernmental</b>	<b>Interest</b>
2000	\$10,434,764	\$3,712,304	\$231,348	\$347,591	\$3,357,603	\$2,670,897
1999	9,884,858	2,879,159	234,092	424,023	3,438,552	1,877,650
1998	9,756,712	2,851,883	239,531	364,907	2,875,568	2,301,813
1997	9,186,481	2,692,637	245,736	324,950	2,619,662	2,071,302
1996	8,443,727	2,512,342	222,711	285,479	2,555,325	1,656,805
1995	8,200,425	2,503,077	222,529	293,493	2,351,074	1,517,662
1994	7,689,646	2,516,329	14,785	364,506	2,477,693	793,820
1993	7,226,808	2,374,719	13,887	371,828	2,062,282	760,371
1992	5,990,952	2,270,083	16,511	346,694	2,407,087	834,253
1991	4,984,527	1,976,033	15,692	432,949	2,110,709	1,051,524

<b>Rental Income</b>	<b>Other</b>	<b>Total Revenues</b>
\$55,282	\$740,144	\$21,549,933
87,568	552,299	19,378,201
75,385	630,882	19,096,681
111,061	632,042	17,883,871
132,715	573,880	16,382,984
86,952	655,542	15,830,754
0	345,129	14,201,908
0	194,819	13,004,714
0	205,290	12,070,870
0	218,540	10,789,974

WAYNE COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS - REAL AND PUBLIC UTILITY TAXES

LAST TEN FISCAL YEARS

<b>Fiscal Year</b>	<b>Current Taxes Levied</b>	<b>Current Taxes Collected</b>	<b>Percent of Current Taxes Collected</b>	<b>Delinquent Taxes Collected</b>	<b>Total Taxes Collected</b>
2000	\$8,589,914	\$8,317,456	96.83%	\$232,197	\$8,549,653
1999	7,909,060	7,668,444	96.96%	179,084	7,847,528
1998	7,398,203	7,296,537	98.63%	164,877	7,461,414
1997	7,054,774	7,105,327	100.72%	144,892	7,250,219
1996	6,353,815	6,464,155	101.74%	168,258	6,632,413
1995	5,400,420	5,331,365	98.72%	108,328	5,439,693
1994	5,334,946	5,224,393	97.93%	134,506	5,358,899
1993	5,443,201	5,362,604	98.52%	100,112	5,462,716
1992	6,050,512	5,951,914	98.37%	169,639	6,121,553
1991	5,406,987	5,317,168	98.34%	106,440	5,423,608

- (1) These amounts cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

Source: Wayne County Auditor

<b>Percent of Total Taxes Collected to Current Levy</b>	<b>Unpaid Taxes (1)</b>	<b>Ratio of Unpaid Taxes to Current Levy</b>
99.53%	\$258,409	3.01%
99.22%	235,961	2.98%
100.85%	241,277	3.26%
102.77%	185,301	2.63%
104.38%	147,706	2.32%
100.73%	100,149	1.85%
100.45%	156,430	2.93%
100.36%	115,565	2.12%
101.17%	127,099	2.10%
100.31%	111,792	2.07%

**WAYNE COUNTY, OHIO**  
**PROPERTY TAX RATE - DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 OF ASSESSED VALUE)**  
**LAST TEN FISCAL YEARS**

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
<b><u>County Units</u></b>						
General fund	2.00	2.00	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.00	4.00	4.00	4.00
Care Center	0.70	0.70	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25	0.25	0.25
Children Services	1.30	1.30	1.30	1.30	1.30	1.30
Bond	0.00	0.00	0.10	0.10	0.10	0.10
<b>Total</b>	<b>8.75</b>	<b>8.75</b>	<b>8.35</b>	<b>8.35</b>	<b>8.35</b>	<b>8.35</b>
<b><u>School Districts Within the County</u></b>						
Chippewa Local	41.00	41.10	41.90	41.90	41.90	40.20
Dalton Local	43.60	43.60	43.60	43.60	43.60	43.60
Greene Local	50.85	50.45	51.35	51.35	44.45	44.45
North Central Local	31.60	32.00	34.80	35.10	35.10	36.50
Northwestern Local	31.50	31.70	31.70	31.70	31.70	33.30
Orrville Local	46.60	46.60	46.66	48.06	46.80	42.00
Rittman Exempt Village	54.80	54.80	54.80	54.80	54.80	46.20
Southeast Local	46.65	47.25	48.50	48.50	41.80	42.10
Triway Local	45.20	42.20	42.20	42.20	42.20	42.20
Wooster City	65.20	65.20	59.15	62.15	62.15	62.15
<b><u>Overlapping School Districts</u></b>						
East Holmes Local	27.55	26.40	26.70	27.45	27.75	28.65
West Holmes Local	35.60	36.10	36.30	37.60	37.70	32.60
Hillsdale Local	49.40	49.40	41.50	41.50	41.50	41.50
Northwest Local	54.20	55.10	55.60	57.40	57.80	57.90
Tuslaw Local	53.90	53.90	53.90	53.90	53.90	53.90
<b><u>Vocational Schools</u></b>						
Ashland - Holmes	4.10	4.10	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80	2.80	2.80
Stark Area	3.20	3.30	3.30	3.50	3.50	2.00
Wayne County Career Center	4.10	4.10	4.10	4.10	4.10	4.10
<b><u>Corporations</u></b>						
Apple Creek	2.60	2.60	2.60	2.60	2.60	2.60
Burbank	11.80	11.80	11.80	11.80	5.80	11.80
Congress	13.40	13.40	13.40	7.40	7.40	10.40
Creston	13.00	13.00	13.00	13.00	13.00	13.70
Dalton	3.60	3.60	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10	12.10	12.10
Marshalville	4.00	4.00	4.00	4.00	4.00	4.00
Mount Eaton	6.00	6.00	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80	2.80	2.80
Rittman	7.50	7.50	7.10	7.10	7.10	7.10
Shreve	2.80	2.80	2.80	2.80	2.80	2.80
Smithville	4.10	4.10	4.10	4.10	4.10	4.10
West Salem	3.40	3.40	3.40	3.40	6.20	6.20
Wooster	4.20	4.20	4.20	4.20	4.20	4.20



1994	1993	1992	1991
2.00	2.00	2.00	2.00
3.00	3.00	3.00	3.00
0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25
1.30	1.30	1.30	1.30
0.10	0.10	0.20	0.10
<u>7.35</u>	<u>7.35</u>	<u>7.45</u>	<u>7.35</u>

41.80	43.80	41.70	42.10
43.60	43.60	43.60	37.10
44.45	38.55	38.55	38.55
37.00	37.20	37.20	37.20
33.30	26.40	26.40	26.40
42.00	42.00	37.20	37.20
46.20	46.20	46.20	46.20
40.20	45.10	42.10	36.30
42.20	36.30	36.30	36.30
62.15	55.20	52.90	52.90

25.45	25.95	24.95	26.70
28.00	28.00	28.40	28.40
41.50	41.50	41.50	41.50
59.90	60.10	47.60	47.70
53.90	46.40	46.40	46.40

4.10	4.10	3.10	3.30
1.80	1.80	1.80	1.80
3.20	3.20	3.20	3.20
4.10	4.10	4.10	4.10

2.60	2.60	2.60	2.60
11.78	11.80	11.80	11.80
10.40	5.40	10.40	10.40
13.70	13.70	13.70	13.70
3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30
12.10	12.10	13.40	13.40
4.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80
6.90	7.50	7.10	7.10
2.80	2.80	2.80	2.80
4.10	4.10	4.10	4.10
6.20	3.20	6.20	6.20
4.20	4.20	4.20	4.20

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**WAYNE COUNTY, OHIO**  
**PROPERTY TAX RATE - DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 OF ASSESSED VALUE) - CONTINUED**  
**LAST TEN FISCAL YEARS**

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
<b><u>Townships</u></b>						
Baughman	4.40	4.40	4.40	4.40	4.40	4.40
Canaan	6.70	6.70	6.70	6.70	6.70	6.70
Chester	7.20	7.20	7.20	7.20	7.20	7.20
Chippewa	6.70	6.70	6.70	6.70	6.70	6.70
Clinton	4.50	4.50	4.50	4.50	4.50	4.50
Congress	5.80	5.80	5.80	5.80	5.80	5.80
East Union	6.30	6.30	6.30	6.30	6.30	6.30
Franklin	5.00	5.00	5.00	5.00	5.00	4.60
Greene	3.10	3.10	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60	6.60	6.60
Paint	6.00	6.00	6.00	6.00	6.00	6.00
Plain	4.10	4.10	4.10	4.10	4.10	4.10
Salt Creek	8.30	8.30	8.30	8.30	8.30	8.30
Sugar Creek	5.20	5.20	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10	3.10	3.10
Wooster	5.90	5.90	6.90	6.90	6.90	6.90
<b><u>Other Districts</u></b>						
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00	1.00	1.00
Wayne County Health Department	0.00	0.00	0.00	0.00	0.00	0.00
Wooster Community Hospital	0.00	0.00	0.00	0.00	0.00	0.00
Rittman-Wadsworth Hospital	0.00	0.00	0.00	0.00	0.00	0.00
Town and Country Fire District	4.30	4.30	4.30	3.30	3.30	3.00
Wayne County Library	1.00	1.00	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

1994	1993	1992	1991
4.40	4.40	4.40	4.40
6.70	6.70	6.70	6.70
7.20	7.20	7.20	7.20
6.70	6.70	6.70	6.70
4.50	5.75	5.75	5.75
5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30
4.60	4.60	4.60	4.60
3.10	3.10	3.10	3.10
5.10	5.10	5.10	5.10
6.00	6.00	6.00	6.00
4.10	3.60	3.60	3.60
8.30	8.30	8.30	8.30
5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10
7.40	7.40	7.40	5.40
1.00	1.00	1.00	1.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
2.30	2.30	2.30	2.30
1.00	0.00	0.00	0.00

**WAYNE COUNTY, OHIO**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Real Property (1)</b>		<b>Personal Property</b>	
	<b>Assessed Value</b>	<b>Estimated Actual Value</b>	<b>Assessed Value</b>	<b>Estimated Actual Value</b>
2000	\$1,379,474,900	\$3,941,356,857	\$274,633,551	\$1,098,534,204
1999 (a)	1,246,254,290	3,560,726,543	249,796,935	999,187,740
1998	1,201,758,450	3,433,595,571	242,820,504	971,282,016
1997	1,179,836,530	3,370,961,514	227,922,953	911,691,812
1996 (b)	1,011,501,360	2,890,003,886	209,380,984	837,523,936
1995	945,126,950	2,700,362,714	188,353,827	753,415,308
1994	917,383,920	2,621,096,914	182,657,800	730,631,200
1993 (a)	850,582,190	2,430,113,320	184,496,490	737,985,960
1992	826,581,320	2,361,542,830	193,554,493	774,217,972
1991	808,665,700	2,310,357,900	193,554,493	716,925,840

(1) Includes non-operational railroad property, real property and mineral rights

(a) Update year

(b) Reappraisal year

<b>Public Utilities</b>		<b>Total</b>		<b>Ratio of Assessed to Actual Value</b>
<b>Assessed Value</b>	<b>Estimated Actual Value</b>	<b>Assessed Value</b>	<b>Estimated Actual Value</b>	
\$92,090,220	\$92,090,220	\$1,746,198,671	\$5,131,981,281	34.03%
95,917,830	95,917,830	1,591,969,055	4,655,832,113	34.19%
94,465,490	94,465,490	1,539,044,444	4,499,343,077	34.21%
94,053,410	94,053,410	1,501,812,893	4,376,706,736	34.31%
99,565,120	99,565,120	1,320,447,464	3,827,092,942	34.50%
111,081,520	111,081,520	1,244,562,297	3,564,859,542	34.91%
112,152,100	112,152,100	1,212,193,820	3,463,880,214	35.00%
105,518,250	105,518,250	1,140,596,930	3,273,617,530	34.84%
99,451,920	99,451,920	1,119,587,733	3,235,212,722	34.61%
89,026,700	89,026,700	1,091,246,893	3,116,310,440	35.02%

**WAYNE COUNTY, OHIO**  
**SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
2000	\$806,114	\$23,296	2.89%
1999	738,168	19,768	2.68%
1998	594,604	19,388	3.26%
1997	35,824	28,656	79.99%
1996	33,268	21,248	63.87%
1995	26,110	25,932	99.32%
1994	49,223	46,817	95.11%
1993	24,888	22,779	91.53%
1992	24,747	24,225	97.89%
1991	25,410	25,196	99.16%

Source: Wayne County Auditor

**WAYNE COUNTY, OHIO**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**DECEMBER 31, 2000**

	<b>Total Debt Limit (1)</b>	<b>Total Voted Debt Limit (2)</b>
Assessed Valuation of the County	\$1,746,198,671	\$1,746,198,671
Debt Limitation	42,154,967	17,461,987
Total Outstanding Debt:		
General Obligation Bonds and Notes	1,362,000	1,362,000
Exemptions:		
Debt Service Fund Balance	287,498	287,498
Net General Obligation Debt	1,074,502	1,074,502
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$41,080,465	\$16,387,485

(1) The debt limit calculation is 3% of the first \$100,000,000 of assessed valuation plus 1.5% of the next \$200,000,000 of assessed valuation plus 2.5% of the assessed valuation in excess of \$300,000,000.

(2) The debt limitation is 1% of the assessed valuation.

Source: Wayne County Auditor

**WAYNE COUNTY, OHIO**  
**RATIO OF NET BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Estimated Population</b>	<b>Assessed Valuation</b>	<b>Gross Bonded Debt</b>	<b>Debt Service Monies Available</b>	<b>Net Bonded Debt</b>
2000	111,564	\$1,746,198,671	\$1,362,000	\$287,498	\$1,074,502
1999	111,045	1,591,969,055	1,568,000	385,029	1,182,971
1998	110,125	1,539,044,444	1,771,500	278,211	1,493,289
1997	109,548	1,501,812,893	1,972,500	277,116	1,695,384
1996	108,556	1,320,447,464	2,171,000	243,620	1,927,380
1995	104,600	1,244,562,297	2,367,000	283,829	2,083,171
1994	103,950	1,212,193,820	2,563,000	144,833	2,418,167
1993	103,000	1,140,593,930	2,794,000	117,989	2,676,011
1992	101,461	1,119,587,733	2,940,000	95,255	2,844,745
1991	101,461	1,091,246,893	2,775,000	23,120	2,751,880

Source: Wayne County Auditor



<u>Ratio of Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
0.06%	9.63
0.07%	10.65
0.10%	13.56
0.11%	15.48
0.15%	17.75
0.17%	19.92
0.20%	23.26
0.23%	25.98
0.25%	28.04
0.25%	27.12

**WAYNE COUNTY, OHIO**  
**COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT**  
**DECEMBER 31, 2000**

<u>Jurisdiction</u>	<u>Net General Obligation Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable to County</u>
<b>Direct:</b>			
Wayne County	\$1,362,000	100.00%	\$1,362,000
School Districts Wholly within the County	39,552,138	100.00%	39,552,138
Total Direct			<u>40,914,138</u>
<b>Overlapping:</b>			
Hillsdale Local School District	637,000	3.68%	23,442
West Holmes Local School District	15,534,935	3.30%	512,653
East Holmes Local School District	1,575,000	0.25%	3,938
Total Overlapping			<u>540,033</u>
Grand Total Direct and Overlapping			<u><u>\$41,454,171</u></u>

(1) Percentages determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed value of the subdivision.

Note: School district data is presented on a fiscal year basis as that is the manner in which the information is maintained by the school district treasurer.

Source: Fiscal Officers of Various Subdivisions

**WAYNE COUNTY, OHIO**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL**  
**OBLIGATION BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Total General Governmental Expenditures (1)</b>	<b>Ratio of Debt Service to General Governmental Expenditures</b>
2000	\$216,890	\$88,519	\$305,409	\$57,760,144	0.53%
1999	214,390	100,355	314,745	51,207,225	0.61%
1998	211,890	111,986	323,876	47,800,603	0.68%
1997	209,390	123,548	332,938	42,605,131	0.78%
1996	206,890	134,904	341,794	41,216,626	0.83%
1995	250,897	149,110	400,007	38,716,462	1.03%
1994	258,282	162,559	420,841	36,128,571	1.16%
1993	264,764	177,348	442,112	34,367,115	1.29%
1992	145,361	132,698	278,059	34,484,753	0.81%
1991	125,144	87,280	212,424	31,116,679	0.68%

Source: Wayne County Auditor

(1) Expenditures of the general, special revenue, debt service, capital projects, and expendable trust funds.

**WAYNE COUNTY, OHIO**  
**PROPERTY VALUE AND NEW CONSTRUCTION**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Real Property Values			New Construction		
	Agriculture/ Residential	Commercial/ Industrial	Tax Exempt	Agriculture/ Residential	Commercial/ Industrial	Total
2000	\$1,138,361,020	\$261,192,590	\$131,078,870	\$21,746,090	\$9,388,430	\$31,134,520
1999	1,114,549,530	256,538,860	131,078,870	21,941,450	11,112,480	33,053,930
1998	962,335,730	234,329,880	159,326,290	27,485,070	9,377,890	36,862,960
1997	934,098,030	240,859,850	188,744,760	23,274,570	20,222,790	43,497,360
1996	763,325,620	221,112,880	133,288,250	14,701,220	16,779,310	31,480,530
1995	720,519,810	197,177,340	131,078,870	18,600,530	9,300,990	27,901,520
1994	701,121,350	189,699,880	127,261,150	15,688,720	11,440,380	27,129,100
1993	716,820,070	196,159,390	123,005,980	15,698,720	11,440,380	27,139,100
1992	660,523,490	185,020,690	123,066,500	14,078,880	9,350,180	23,429,060
1991	645,343,950	176,045,710	120,717,900	12,998,100	9,472,170	22,470,270

Source: Wayne County Auditor

**WAYNE COUNTY, OHIO**  
**DEMOGRAPHIC STATISTICS**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Estimated Population (1)</b>	<b>School Enrollment (2)</b>	<b>Unemployment Rate (3)</b>
2000	111,564	26,642	3.80%
1999	111,045	24,327	3.40%
1998	110,125	25,238	3.50%
1997	109,548	20,777	4.20%
1996	108,556	19,107	4.30%
1995	104,600	18,907	3.50%
1994	103,950	18,757	3.90%
1993	103,000	18,603	4.80%
1992	101,461	18,551	6.40%
1991	101,461	18,394	5.80%

Sources:

- (1) Ohio Department of Development
- (2) Tri-County Educational Service Center
- (3) Ohio Bureau of Employment Services

**WAYNE COUNTY, OHIO**  
**PRINCIPAL TAXPAYERS**  
**REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX**  
**DECEMBER 31, 2000**

<u>Taxpayer</u>	<u>Type of Entity</u>	<u>Total Assessed Valuation (1)</u>	<u>Percent of Total Assessed Valuation</u>
Rubbermaid, Inc.	Manufacturer	\$29,882,360	1.71%
Ohio Power	Electric	23,510,240	1.35%
East Ohio Gas	Natural Gas	18,055,350	1.03%
Luk	Manufacturer	17,675,440	1.01%
United Telephone Company of Ohio	Telephone	15,862,190	0.91%
J.M. Smucker Corp	Manufacturer	13,463,480	0.77%
Gerstenslager	Manufacturer	12,240,410	0.70%
Rexroth	Manufacturer	11,633,100	0.67%
Wooster Brush	Manufacturer	11,436,360	0.65%
Ohio Edison	Electric	8,148,120	0.47%
Total, Top Ten Principal Taxpayers		<u>161,907,050</u>	<u>9.27%</u>
Total County Assessed Valuation		<u>\$1,746,198,671</u>	

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

Source: Wayne County Auditor

**WAYNE COUNTY, OHIO**  
**TEN LARGEST EMPLOYERS**  
**DECEMBER 31, 2000**

<b>Employer</b>	<b>Location</b>	<b>Industry</b>	<b>Number of Employees</b>
J.M. Smucker Company	Orrville	Jams, jellies and preserves	2,250
Rubbermaid, Inc.	Wooster	Manufacture plastics	1,935
Gerstenslager Company	Wooster	Automotive stampings	1,020
Wayne County	Wooster	Government	950
College of Wooster	Wooster	Education	850
Rexroth Corp.	Wooster	Mobile Hydraulics	620
Wooster Brush	Wooster	Paint brushes and rollers	599
Wooster City Schools	Wooster	Education	543
Ohio Agriculture Research and Development Center	Wooster	Research	500
American Commercial Vehicle	Wooster	Manufacturing	250

Sources: Wayne County Library, Wooster Chamber of Commerce, Standard and Poors and the Ohio Education Guide

**WAYNE COUNTY, OHIO**  
**MISCELLANEOUS STATISTICS**  
**DECEMBER 31, 2000**

***Year of Incorporation:*** 1812

**Form of Government:**

Three member elected Board of County Commissioners with legislative and executive powers. Thirteen other elected officials with administrative powers.

***County Seat:*** Wooster, Ohio

***Area - Square Miles:*** 561

**Number of Political Subdivisions Located in the County:**

Townships	16
Cities	3
Villages	12
School Districts	10
Vocational School	1
Libraries	2
Hospitals	2

**Universities:**

College of Wooster - 4 year  
University of Akron - Wayne General and Technical College - 2 year  
Ohio State University - Agricultural Technical Institute - 2 year

**Communication:**

Radio Stations:

WQKT - FM

WKVX - AM

WCWS - College Station

**Newspapers:**

Daily Record (daily) - Circulation 26,500

Courier Crescent (weekly) - Circulation 3,500

**Roads:**

State Highways - 219 miles

County Roads - 501 miles

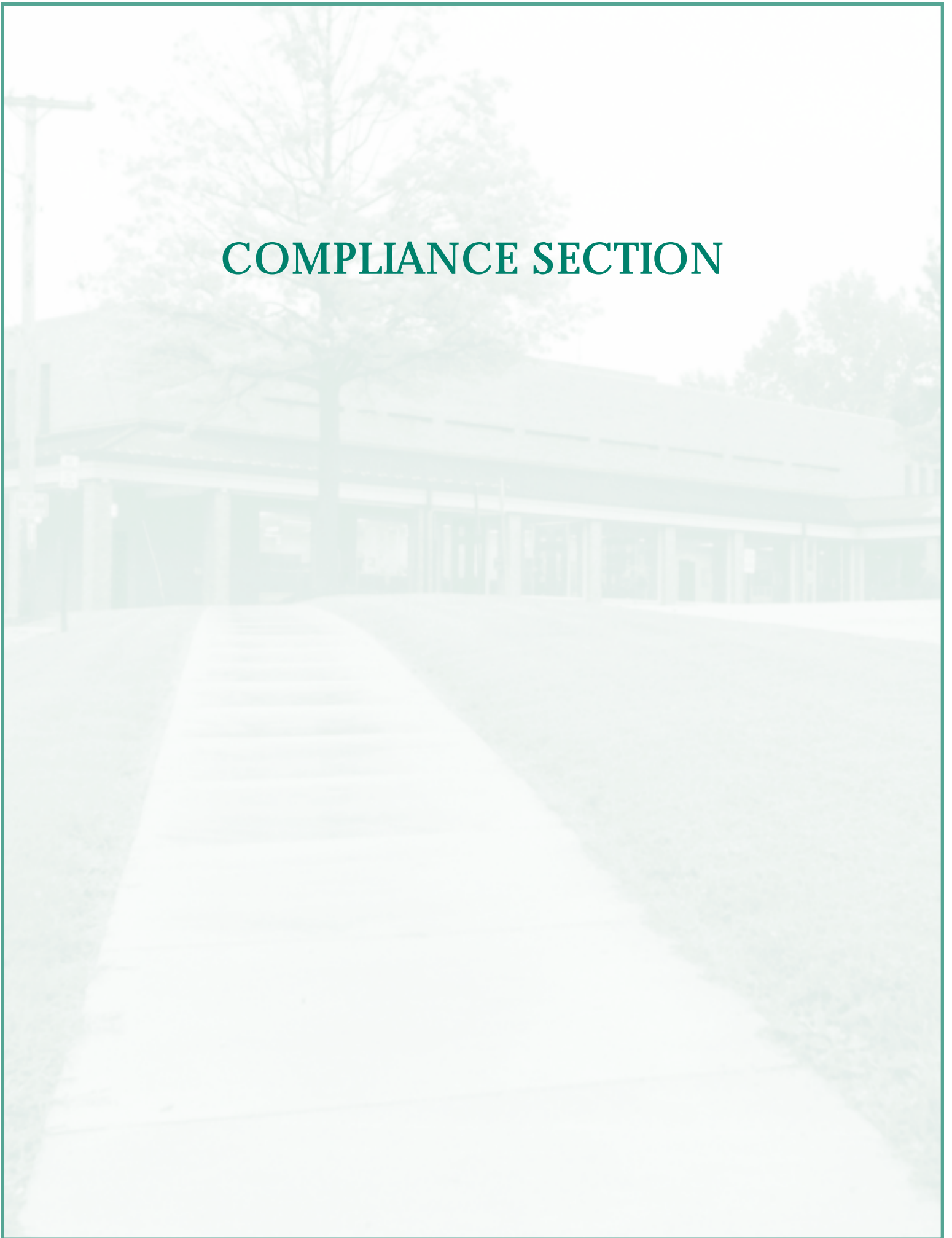
Township Roads - 560 miles

County Bridges - 535

County Culverts - 3,571



# COMPLIANCE SECTION





REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

County Commissioners  
Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

We have audited the financial statements of Wayne County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 29, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Wayne County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Lennon & Company  
Certified Public Accountant  
June 29, 2001

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

County Commissioners  
Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

### Compliance

We have audited the compliance of Wayne County with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. Wayne County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Wayne County's management. Our responsibility is to express an opinion on Wayne County's compliance based on our audit.

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

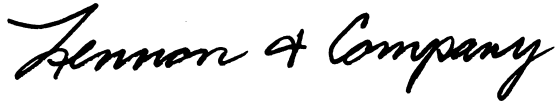
In our opinion, Wayne County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

### Internal Control Over Compliance

The management of Wayne County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Wayne County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Lennon & Company". The signature is written in a cursive, flowing style.

Lennon & Company  
Certified Public Accountant  
June 29, 2001

**Wayne County, Ohio**

Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2000

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Housing Programs:				
Community Housing Improvement (Direct)	M99SG390179	14.239	\$ 130,049	\$ 130,049
Passed Through Ohio Department of Development:				
Housing Programs:				
Community Housing Improvement	BC990782	14.239	20,660	20,660
Community Housing Improvement	BC990781	14.228	102,180	102,180
Small Cities Program:				
Community Development Block Grant	BF97/98/990781	14.228	425,829	424,521
Total U.S. Department of Housing and Urban Development			<u>678,718</u>	<u>677,410</u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
Passed Through Ohio Department of Public Safety Emergency Management Agency:				
Emergency Management Assistance	H418/J236	83.534	39,307	63,621
Total Federal Emergency Management Agency			<u>39,307</u>	<u>63,621</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Office of Justice Programs:				
COPS Universal Hiring Program	98DMWX1755	16.710	7,978	10,811
COPS More	1999CMWX2230	16.710	-	45,367
Total COPS Grant			<u>7,978</u>	<u>56,178</u>
Passed Through Ohio Office of Criminal Justice Services:				
Justice Programs/Drug Control Act:				
Narcotics Task Force	99/00DGA017050	16.579	22,938	23,171
Justice Programs/Anti-Drug Abuse Act:				
Law Enforcement Block Grant	98LELEB3148	16.579	-	3,944
Juvenile Justice and Delinquency Prevention Allocation to the States:				
Intervention Services	98JJIN40466	16.540	5,700	6,757
JAIBG Youth Accountability	98/99JB013A007	16.523	\$ 26,153	\$ 41,406

(continued)

See accompanying notes to the Schedule of Federal Awards Expenditures.

**Wayne County, Ohio**

Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2000 (Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF JUSTICE ( Continued)</u>				
Passed Through Ohio Attorney General:				
Crime Victims Services/Victims of Crime Act: Victim Witness Assistance	00/01VAGENN254	16.575	\$ 77,598	\$ 54,993
Volunteer Guardian Ad Litem Program	2001VACHAE515	16.575	18,743	19,791
Total U.S. Department of Justice			<u>159,110</u>	<u>206,240</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Passed Through Ohio Department of Education:				
Special Education Cluster:				
Title VI-B	071191-6B-SF-01P	84.027	31,192	1,337
Special Education-Preschool Disabilities Grant	071191-PG-S1-01P	84.173	10,160	943
Total U.S. Department of Education			<u>41,352</u>	<u>2,280</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passes Through Ohio Department of Mental Retardation and Developmental Disabilities:				
Adult Education Programs Title XX	MR-85	93.667	64,227	64,227
Total U.S. Department of Health and Human Services			<u>64,227</u>	<u>64,227</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Federal Highway Administration Passes through the Ohio Department of Transportation:				
Highway Planning and Construction - Bridges	N/A	20.205	1,620,201	1,620,201
Total U.S. Department of Transportation			<u>1,620,201</u>	<u>1,620,201</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 2,602,915</u>	<u>\$ 2,633,979</u>

See accompanying notes to the Schedule of Federal Awards Expenditures.

Wayne County, Ohio  
Notes to the Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2000

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of federal awards expenditures is a summary of the activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B – FEDERAL REVOLVING LOAN

The County maintains a Revolving Loan Fund to account for development grants from the U.S. Department of Housing and Urban Development. As of December 31, 2000, there were four outstanding loans with a total loan amount of \$749,000 and with a total loan balance of \$349,316. Payments were received for principal in the amount of \$89,423 and for interest in the amount of \$17,871. Payments are received on a monthly basis. Collateral for development loans is certified in the "Legally Binding Documents" of the loan process.



**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 § .505**

**WAYNE COUNTY, OHIO  
December 31, 2000**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Highway Planning and Construction CFDA 20.205
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

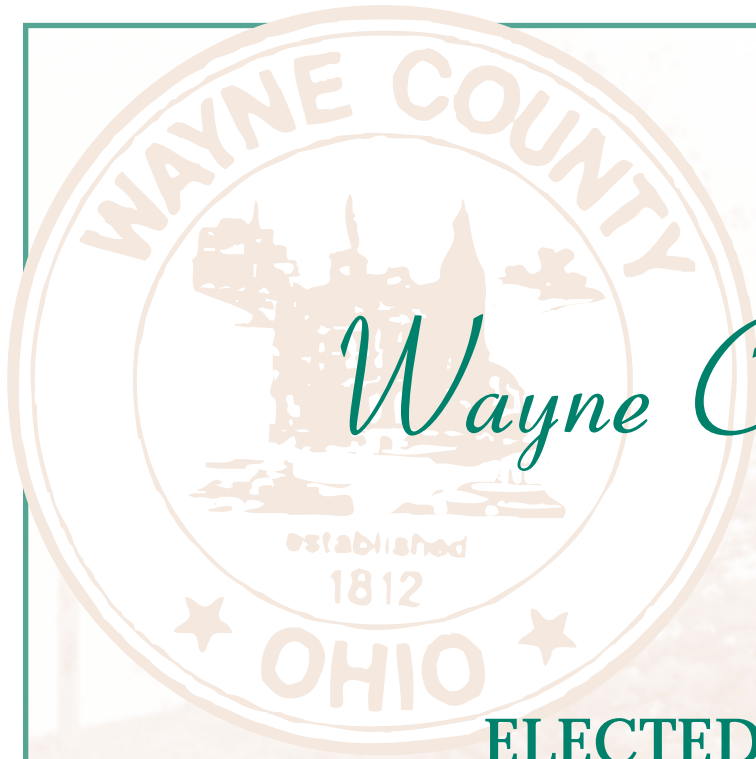
<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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None

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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None





# Wayne County, Ohio

## ELECTED OFFICIALS DECEMBER 31, 2000

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### *Board of Comissioners*

Cheryl Noah  
Fred Cannon  
Mark Sheppard

### *Auditor*

Jarra Underwood

### *Clerk of Courts*

Carol White Millhoan

### *Coroner*

Dr. J.T. Questel

### *Court of Common Pleas*

Mark K. Wiest  
Robert Brown

### *County Court Judges*

Stuart K. Miller  
William D. Evans

### *Engineer*

Roger Terrill

### *Probate Court*

William Bailey

### *Prosecutor*

Martin Frantz

### *Recorder*

Jane Carmichael

### *Sheriff*

Thomas Maurer

### *Treasurer*

Beverly Shaw

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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

## WAYNE COUNTY FINANCIAL CONDITION

### WAYNE COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 7, 2001