



**Auditor of State  
Betty Montgomery**



**WAYNE COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

We have audited the financial statements of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2003, and have issued our report thereon dated September 27, 2004, which indicated the financial statements of the Nick Amster Sheltered Workshops, Inc., were audited by other auditors. In addition, our report noted the County changed its revenue recognition available period from thirty to sixty days and reclassified interfund loans to transfers. 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.

**Compliance**

As part of obtaining reasonable assurance about whether the 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*.

However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated September 27, 2004.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the 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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 2003-001.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated September 27, 2004.

This report is intended for the information and use of management, the County Commissioners, 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 "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

September 27, 2004



## Auditor of State Betty Montgomery

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

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

#### Compliance

We have audited the compliance of Wayne County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2003. The County's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003.

#### Internal Control Over Compliance

The management of the 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 the 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.

We noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated September 27, 2004.

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

We have audited the financial statements and respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the County as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 27, 2004, which indicated the financial statements of the Nick Amster Sheltered Workshops, Inc., were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of other auditors. In addition, our report noted the County changed its revenue recognition available period from thirty to sixty days and reclassified interfund loans to transfers. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of management, the County Commissioners, 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.



**Betty Montgomery**  
Auditor of State

September 27, 2004



WAYNE COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2003

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>(Passed through the Ohio Department of Development)</i>				
Community Development Block Grants	BC010781	14.228	\$67,932	\$67,932
	BF010781		275,765	274,939
	BF020781		77,974	77,973
	BL020781		66,400	66,400
	BW010781		339,354	339,348
Total Community Development Block Grants			827,425	826,592
Home Investment Partnerships Program	BC010782	14.239	290,899	290,899
Total U.S. Department of Housing and Urban Development			<b>1,118,324</b>	<b>1,117,491</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>(Passed through the Ohio Governor's Office of Criminal Justice Service)</i>				
Byrne Formula Grant Program	2002DGA017050	16.579	29,651	38,772
<i>(Passed through the Ohio Department of Youth Services)</i>				
Juvenile Accountability Incentive Block Grants	2002JB013A007	16.523	33,652	23,027
<i>(Passed through Ohio Attorney General)</i>				
Crime Victim Assistance	2002VAGENE254T	16.575	84,973	87,473
	2003VACHAE515		18,000	18,000
Total Crime Victim Assistance			102,973	105,473
Total U.S. Department of Justice			<b>166,276</b>	<b>167,272</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
State Domestic Preparedness Equipment Support Program	J529	97.004	1,838	51,838
	J809		50,523	50,523
	K195		110,339	110,339
	K474		11,742	8,289
Total State Domestic Preparedness Equipment Support Program			174,442	220,989
Emergency Management Performance Grant	K305	97.042	45,106	53,708
State and Local All Hazards Emergency Operations Planning	K273	97.051	45,830	43,272
Total U.S. Department of Homeland Security			<b>265,378</b>	<b>317,969</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education_Grants to States	071191-6B-SF-03P	84.027	42,404	42,404
	071191-6B-SF-04P		9,964	9,964
Total Special Education_Grants to States			52,368	52,368
Special Education_Preschool Grants	071191-PG-S1-2003P	84.173	8,296	8,296
	071191-PG-S1-2004P		1,820	1,820
Total Special Education_Preschool Grants			10,116	10,116
Innovative Education Program Strategies	071191-C2-S1-03	84.298	881	881
	071191-C2-S1-04		174	174
Total Innovative Education Program Strategies			1,055	1,055
Total U.S. Department of Education			<b>63,539</b>	<b>63,539</b>

(Continued)

WAYNE COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2003

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<i>(Passed through the Ohio Department of MRDD)</i>				
Social Services Block Grant	MR-85	93.667	95,853	76,940
Medical Assistance Program		93.778	<u>1,717,283</u>	<u>1,717,283</u>
Total U.S. Department of Health and Human Services			<u><b>1,813,136</b></u>	<u><b>1,794,223</b></u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
<i>(Passed through the Federal Aviation Administration)</i>				
Airport Improvement Program	1-3-39-0093-1002 1-3-39-0093-1103	20.106	33,728 <u>63,480</u>	33,728 <u>63,480</u>
Total Airport Improvement Program			<u>97,208</u>	<u>97,208</u>
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction	N/A	20.205	569,535	569,535
<i>(Passed through the Ohio Department of Public Safety)</i>				
Highway Planning and Construction	N/A	20.205	<u>32,727</u>	<u>75,521</u>
Total U.S. Department of Transportation			<u><b>699,470</b></u>	<u><b>742,264</b></u>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
Workforce Investment Act, Adult Program	3VO	17.258	238,088	172,481
Workforce Investment Act, Youth Activities	3VO	17.259	217,170	127,811
Workforce Investment Act, Dislocated Worker	3VO	17.260	<u>233,180</u>	<u>31,477</u>
Total U.S. Department of Labor			<u><b>688,438</b></u>	<u><b>331,769</b></u>
TOTAL			<u><b>\$4,814,561</b></u>	<u><b>\$4,534,527</b></u>

See Accompanying Notes to the Schedule of Receipts and Expenditures of Federal Awards.

**WAYNE COUNTY**

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) is a summary of the activity of the County's federal awards programs. The Schedule has been prepared on the cash basis of accounting.

**NOTE 2 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County maintains a Revolving Loan Fund to account for development grants from the U.S. Department of Housing and Urban Development. As of December 31, 2003, there were four outstanding loans with a total loan amount of \$437,000 and a current loan balance of \$380,327. Payments were received for principal in the amount of \$60,283 and for interest in the amount of \$16,256. Payments are received on a monthly basis. Collateral for the development loans is certified in the "Legally Binding Documents" of the loan process. The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

**NOTE 3 - FEDERAL HOUSING REVOLVING LOAN**

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in December 2003 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2003, housing revolving loan funds amounted to \$11,464.

**NOTE 4 - U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS**

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed.

A comparison of the former Federal agencies and CFDA numbers the County reported in its 2002 Federal Award Expenditure Schedule compared with the Department's CFDA numbers reported in the 2003 Schedule follows:

Previous Federal Agency	CFDA No. used In 2002	Homeland Security CFDA No. used for 2003
Department of Justice	16.007	97.004
Emergency Management Performance Grant	83.552	97.042
State and Local All Hazards Emergency Operations Planning	83.562	97.051

WAYNE COUNTY

SCHEDULE OF FINDINGS  
 OMB CIRCULAR A -133 §.505  
 DECEMBER 31, 2003

1. SUMMARY OF AUDITOR'S RESULTS

<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 other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material 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):	Medicaid, CFDA #93.778
<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

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

**FINDING 2003-001**

**Reportable Condition**

**Health Insurance**

The County has delegated employees' health insurance claims processing, which is a significant accounting function, to Anthem Blue Cross/Blue Shield (Anthem), a third party administrator. The County has not established procedures to determine whether Anthem has sufficient controls in place and operating effectively to reduce the risk that health insurance claims have not been completely and accurately processed in accordance with the health insurance contract.

We recommend the County reasonably assure the completeness and accuracy (including eligibility and allowability) of health insurance claims processed by Anthem. Statement on Auditing Standards (SAS) No. 70, as amended, prescribes standards for reporting on service organizations. An unqualified Type Two *Report on Policies and Procedures Placed in Operation and Tests of Operating Effectiveness* in accordance with SAS No. 70 should provide the County with reasonable assurance that health insurance claim transactions conform to the contract.

We recommend the County require a Type Two SAS 70 report in its contract with Anthem. The County should review the SAS 70 report timely. The report should follow American Institute of Certified Public Accountants standards and be performed by a firm registered and considered in good standing with the Accountancy Board of the respective state. If Anthem refuses to furnish the County with a Type Two SAS 70 report, we recommend the County contract with a third-party administrator that will provide such a report.

In addition to the deficiency with Anthem not receiving a Type Two SAS 70 report, the County did not receive monthly enrollment reports from Anthem for the first several months of 2003; therefore, evidence that monitoring of eligible plan members by the County for those months did not exist. Also, evidence did not exist the County monitored monthly claim payments made by Anthem. Finally, evidence did not exist to support the County monitored subgroup health insurance enrollment and premium payments. This resulted in certain overpayments and underpayments to the County by subgroups.

The County should ensure Anthem is providing enrollment and claim payment reports on a monthly basis, and those reports should be reviewed by the County for eligible members, at a minimum, monthly. Additionally, a review should be performed over the subgroup health insurance eligible plan members and premium payments. This will help ensure that the County is not providing benefits to ineligible members or employees.

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

None



# *Comprehensive Annual Financial Report*



*For the fiscal year ended  
December 31, 2003*





*Comprehensive  
Annual Financial Report  
of  
Wayne County, Ohio*

*For the year ended December 31, 2003*

*Prepared By Auditor's Office  
Jarra Underwood, Auditor*



*428 West Liberty Street  
Wooster, Ohio 44691*



**Wayne County, Ohio**  
 Comprehensive Annual Financial Report  
 For the year ended December 31, 2003

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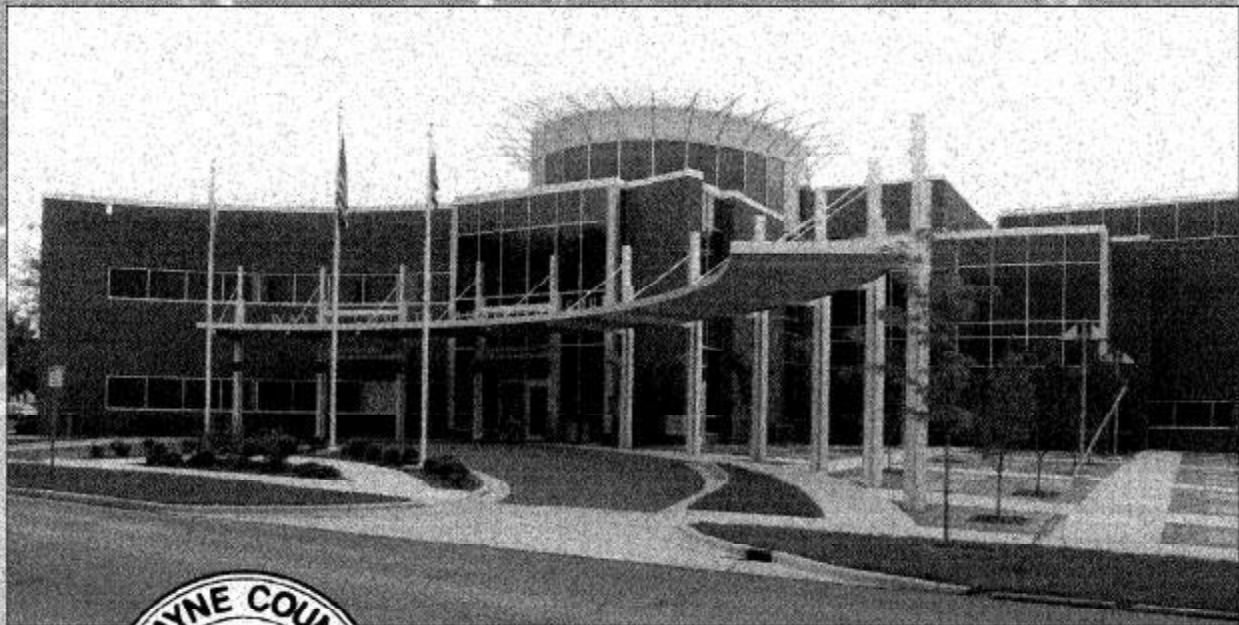
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# *Introductory Section*









September 27, 2004

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

I am pleased to present the Comprehensive Annual Financial Report (“CAFR”) of Wayne County, Ohio (“County”) for the year ended December 31, 2003. This report, which is prepared in conformance with accounting principles generally accepted in the United States of America (“GAAP”) as set forth by the Government Accounting Standards Board (“GASB”), is indicative of the continued commitment of the Auditor’s office to provide quality financial information to the citizens of the County and all other interested parties. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor’s office. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County’s financial activities have been included.

The CAFR is presented in three sections: the Introductory Section, the Financial Section, and the Statistical Section. The Introductory Section contains a table of contents, this transmittal letter, a list of elected officials, an organizational chart of the County, and the County’s 2002 Certificate of Achievement for Excellence in Financial Reporting. The Financial Section includes the Independent Accountants’ Report, the management’s discussion and analysis, the basic financial statements and notes providing an overview of the County’s financial position and operating results, the combining statements for nonmajor funds, and other schedules providing detailed information relative to the basic financial statements. The Statistical Section presents historical financial, analytical, economic, and demographic information about the County.

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

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

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

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

The County is also associated with the following organizations:

*Joint Ventures Without Equity Interest*

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

*Jointly Governed Organizations*

Stark Regional Community Corrections Center  
Medway Drug Enforcement Agency

*Related Organizations*

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

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

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

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

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

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

***The County***

The County is located in Northeastern Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. The State of Ohio originally recognized the present County as a township of Columbiana County known as Killbuck. As new counties were authorized in 1808, Killbuck Township established its own governing bodies and was reorganized as Wayne County in 1812. Currently the County includes sixteen townships, twelve villages, and three cities. Of the three cities, Wooster is the County seat and the largest city in the County. The County encompasses 555 square miles with approximately 113,121 residents and ranks 24<sup>th</sup> largest county in Ohio.

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

The two library districts 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 creates and adopts the annual operating budget and approves expenditures of County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

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

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 58,200 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 2002. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

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

## ***ECONOMIC CONDITIONS AND OUTLOOK***

Wayne County is fortunate to have a diversified economic base consisting of fire apparatus equipment, wire products, paint supplies, automotive parts, food processing, health care, agriculture and government. The county still maintains a careful balance between agribusiness and industry to preserve our rural character and ambiance.

The economic condition for the County has been steady over the past several years and 2003 was certainly no exception. The economy of the County consists of a diversified mixture of agriculture, commercial, and industrial enterprises. During 2003, the County maintained an average labor force of 60,100 of which 57,200 were employed. The unemployment rate for Wayne County was 4.8% for 2003, which was substantially lower than the State average of 6.1% and Federal average of 6%.

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

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

In the County, many small businesses were started in 2003. New commercial establishments are gravitating towards downtown Wooster as another revitalization project has been completed with the Liberty Street Commons, which include apartments, offices and 25,000 square feet of space with 21 retail spaces.

With the steady growth both in residential and commercial construction, the financial outlook for the County appears positive. While the County has benefited from healthy residential, commercial and industrial growth in recent years, there has been a concerted effort to conserve the County's rural atmosphere. Agriculture remains our number one industry today, with nearly 250,000 acres of total farming land and \$185 million in annual cash receipts from farm commodities. Wayne County also ranked first in hay production in Ohio, with total revenue for hay and all crops totaling about \$41 million a year. Leaders of the county will continue working hard to bridge the gap over the next 15 years as Wayne County migrates from more of a rural to an urban county to ensure a strong economy and quality way of life.

## ***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.

***Seaman Corporation*** - a manufacturer of weave, nylon and polyester fabrics completed a \$7 million building expansion and equipment improvement.

***Doylestown Health Care Center*** - a skilled nursing and rehabilitation facility completed renovations in 2003, which included the opening of a secured Alzheimer's unit, outpatient therapy, and various work centers. This project increased the Care Center's size by 15% and employment by 10%.

***The J.M. Smucker Company*** - invested in a major expansion project as a result of their merger with the Jif and Crisco brands from ***Proctor & Gamble***. The corporate office facility was increased in size by over 125,000 square feet with capital investment in the project over \$13 million. Partnering with Orrville City, \$2.5 million was invested to enhance truck entrances to their distribution center.

***Global Body and Equipment Company*** - purchased a bankrupt industry making substantial investments in machinery and equipment.

***Troutman Vineyards*** - a small family business that markets Wayne County grapes throughout the northeast United States recently completed an expansion which includes bottling operations and a new area to receive and process fruit, which increased wine production to 4,000 cases, with newly added presses. Troutman Vineyards is a single producer of ice wines in Ohio.

***Sprenger Nursing Facility*** - invested over \$3 million in assisted living and nursing home additions.

***Northwestern Local School District*** - completed an \$18 million Ohio school facilities project bringing a new elementary school to the district and improvements to the middle and high schools.

The economic condition in 2003 although challenging wasn't all bad news. Residential and agricultural development during 2002 added an additional \$83,000,000 to the tax base in the county. In 2003, more than 18 building and expansion projects were initiated or completed, accounting for nearly \$150,000,000 in investments creating and retaining several employment positions. As of the end of 2003, the total commercial and industrial development in the county exceeded \$50,000,000.

### ***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 north end of Wooster, Ohio continues to prosper and grow with several retail stores and eating establishments planned.

***Orrville's Dunlap Memorial Hospital*** - will start phase I of a major expansion and renovation project. Construction of a two-story building, which will house a new emergency department, laboratory, an industrial clinic and offices, will exceed \$12 million.

***CVS Pharmacy, Best Buy and Lowe's*** are among several retail businesses that have constructed new facilities in Wooster, Ohio.

A new stretch of ***U.S. Route 30*** will begin east of Wooster rerouting several miles and expanding the route from 2 lanes to 4 lanes.

### ***DEPARTMENTAL FOCUS***

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

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

The Auditor's office along with Treasurer's office is in the process of searching for new software systems to evolve budgetary, payroll, collection and banking procedures to a Windows environment, allowing the departments of the county on-line access to fund balances and other financial information.

The Auditor's office will embark on the next phase of a Geographic Information System (GIS). This project will involve flying the county to establish land contours color aerial photography and Lidar surveying with the end product producing digital ortho photography for the entire county. This is a first for Wayne County. Also, in a joint venture with the State of Ohio and Emergency Management the office will complete a road centerline project that will be essential when wireless 911 is implemented. GIS will be an integral part of the daily operations of many county departments, increasing efficiency and providing expanded governmental services.

In 2002, the Auditor's Office completed the reappraisal of the County's approximately 58,700 parcels. The County Auditor is responsible for a full reappraisal every six years, with an interim update every third year. The process of making a full reappraisal takes about two years and the new values were calculated as of January 1, 2002.

The Auditor's Office has also implemented the reporting requirements of GASB Statement No. 34 at December 31, 2001. This new reporting model provides comprehensive information on the County's finances as a whole as well as at the fund level. The County was not required to enact the new financial reporting model until December 31, 2003; however, the Auditor's Office implemented these standards two years early. The Auditor's Office is dedicated to providing the best possible financial report to its citizens.

## ***FINANCIAL INFORMATION***

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

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

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

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

### ***Accounting System***

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

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

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

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

As part of this new reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2003 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain nonmajor funds of the County.

## ***Financial Highlights***

***Internal Service Fund*** - The only internal service fund of the County is the Health Care fund. The internal service fund has (\$461,195) in net assets at December 31, 2003. This deficit is the result of claims payable at year-end. Charging back the County funds, and several governmental units within the county, that participates in the self-insurance program, will eliminate the deficit.

***Fiduciary Funds*** - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$100,297,611 at December 31, 2003. The most significant agency funds maintained by the County 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. The County's private purpose trust funds, which include the Care Center Residents Trust and the Children Services Trust, have net assets of \$184,514 at December 31, 2003.

## ***Cash Management***

The County pools its cash for maximum efficiency and to simplify accountability. The County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. During the year ended December 31, 2003, the County's investments were limited to federal agency securities, repurchase agreements, certificates of deposit, and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio). The total amount of investment income earned by governmental activities was \$886,625 for the year ended December 31, 2003, \$22,354 being credited directly to program revenues.

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

## ***Risk Management***

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

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

## ***OTHER INFORMATION***

### ***Independent Audit***

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2003, by the Auditor of State's Office. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

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

### ***Use of the Report***

The report is published to provide the County Commissioners, as well as to 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.

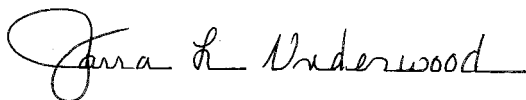
### ***Certificate of Achievement for Excellence in Financial Reporting***

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, 2002. This was the eighth 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 consultant, Chad Welty of Lennon & Company, Inc., for their assistance on this project. Due credit should be given to County Administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. I am very grateful to all of them.

Sincerely,



Jarra L. Underwood  
Wayne County Auditor



**Wayne County, Ohio**  
Elected Officials Roster  
December 31, 2003

***Board of Commissioners***

Cheryl Noah  
Fred Cannon  
Ann Obrecht

***Auditor***

Jarra L. 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  
D. William Evans

***Engineer***

Roger Terrill

***Probate Court***

Raymond Leisy

***Prosecutor***

Martin Frantz

***Recorder***

Jane Carmichael

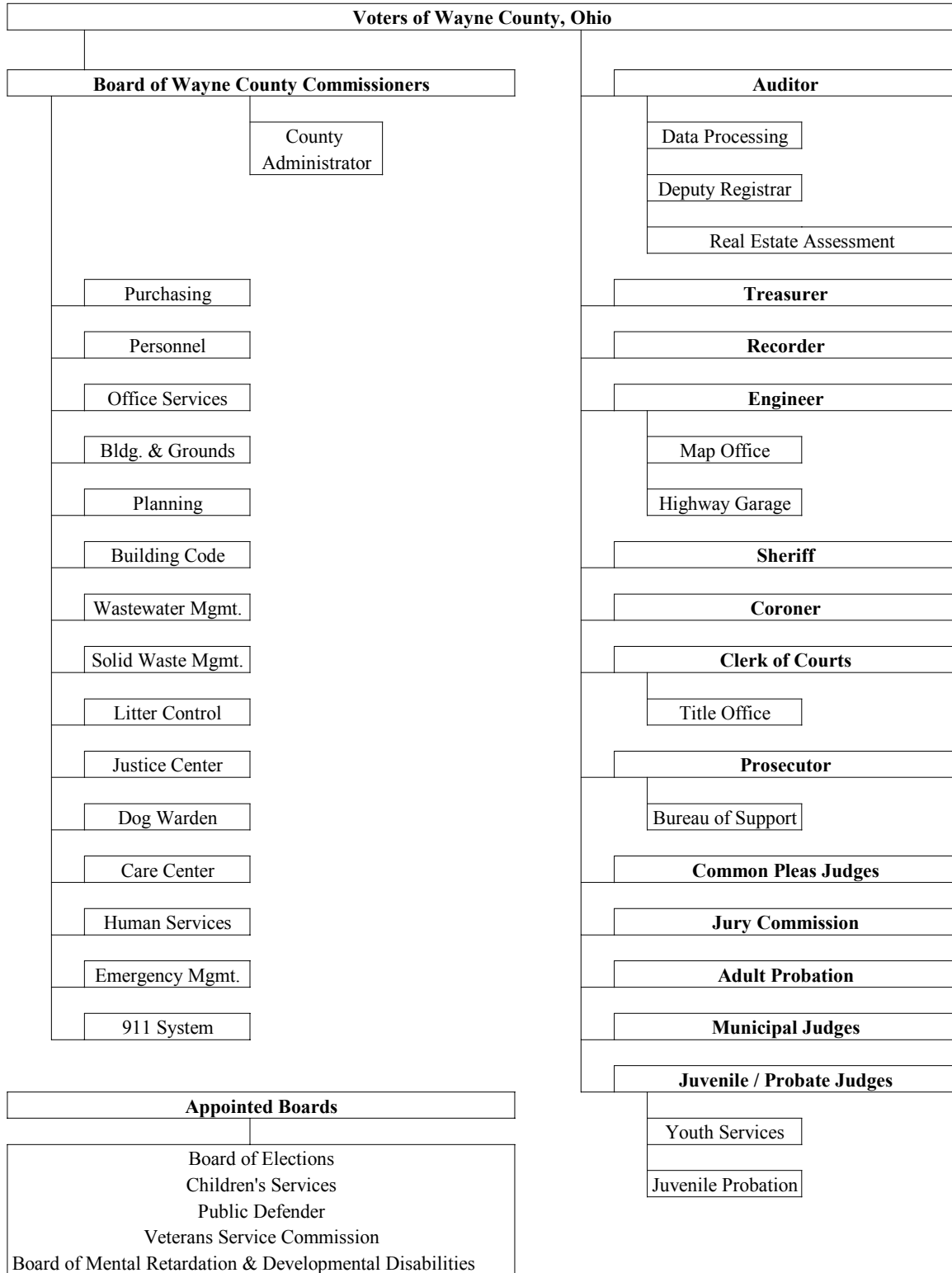
***Sheriff***

Thomas Maurer

***Treasurer***

Beverly Shaw

**Wayne County, Ohio**  
 ORGANIZATION CHART  
 DECEMBER 31, 2003



# 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, 2002

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.



A handwritten signature in black ink, appearing to read "Edward Haney".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emswiler".

Executive Director

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# *Financial Section*







**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Nick Amster Workshop, Inc., which represents 5 percent and 25 percent, respectively, of the assets and revenue of the aggregate discretely presented component units and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us and our opinion, 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 the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Motor Vehicle and Gas Tax, County Board of Mental Retardation and Developmental Disabilities, Job and Family Services, Children Services Board and Wayne County Care Center Funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 3, the County changed its revenue recognition available period from thirty to sixty days and reclassified interfund loans to transfers.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2004, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and 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.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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



**Betty Montgomery**  
Auditor of State

September 27, 2004



## ***Wayne County, Ohio***

Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

The discussion and analysis of Wayne County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2003. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, basic financial statements, and notes to the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key financial highlights for 2003 are as follows:

- The total net assets of the County increased \$550,803. Net assets of governmental activities decreased \$780,742, which represents a 0.9% decrease over fiscal year 2002. Net assets of business-type activities increased \$1,331,545 or 49.5% from fiscal year 2002.
- General revenues accounted for \$28,959,832 or 45.6% of total governmental activities revenue. Program specific revenues accounted for \$34,812,663 or 54.4% of total governmental activities revenue.
- Governmental activities capital assets increased \$3,517,304, primarily due to the completion of the Vanover Building project and several other construction projects that were still in progress at December 31, 2003.
- The County had \$62,848,955 in expenses related to governmental activities; \$34,518,543 of these expenses were offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$28,959,832 were adequate to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$21,521,356 in 2003, a decrease of \$366,481 or 1.7% from 2002 revenues. The expenditures of the general fund, which totaled \$20,789,245 in 2003, increased \$545,186 or 2.6% from 2002. The increase in expenditures and decrease in revenues contributed to the net change in fund balance decrease of \$361,257 from 2002 to 2003.
- Net assets for the Sanitary Sewer District enterprise fund increased in 2003 by \$1,331,545 or 49.5%. The Sanitary Sewer District enterprise fund received transfers of \$49,013 from the general fund and capital contributions from other funds of \$1,361,149. Capital contributions are presented as transfers on the statement of activities.
- In the general fund, the actual revenues came in \$3,504,832 higher than they were originally budgeted and actual expenditures were \$1,704,047 less than the amount in the original budget. These positive variances are a result of the County's conservative budgeting process.

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

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

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

## ***Wayne County, Ohio***

Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

### **Reporting the County as a Whole**

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

The statement of net assets and the statement of activities answer the question, "How did we do financially during 2003?" These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

#### ***Fund Financial Statements***

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

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, and the motor vehicle and gas tax, county board of mental retardation and developmentally disabled (MRDD), job and family services, children services board, and wayne county care center special revenue funds. The analysis of the County's major governmental and proprietary funds begins on page 9. The only major proprietary fund is the sanitary sewer district enterprise fund.

#### ***Governmental Funds***

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

## ***Wayne County, Ohio***

Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental financial statements can be found on pages 16-28 of this report.

### ***Proprietary Funds***

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its sanitary sewer district operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages 29-31 of this report.

### ***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 32-33 of this report.

### ***Notes to the Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 34-62 of this report.

### **Government-Wide Financial Analysis**

Recall that the statement of net assets provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net assets for 2003 compared to 2002.

**Wayne County, Ohio**  
Management's Discussion and Analysis  
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*Table 1*  
Change in Net Assets

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
<b>Assets:</b>						
<i>Current and other assets</i>	\$ 54,899,153	\$ 60,197,061	\$ 293,756	\$ 307,794	\$ 55,192,909	\$ 60,504,855
<i>Capital assets</i>	68,966,937	65,449,633	3,766,592	2,458,306	72,733,529	67,907,939
<i>Total assets</i>	<u>123,866,090</u>	<u>125,646,694</u>	<u>4,060,348</u>	<u>2,766,100</u>	<u>127,926,438</u>	<u>128,412,794</u>
<b>Liabilities:</b>						
<i>Other liabilities</i>	18,721,992	19,337,350	16,863	60,846	18,738,855	19,398,196
<i>Long-term liabilities:</i>						
<i>Due within one year</i>	1,199,924	1,951,122	5,736	8,860	1,205,660	1,959,982
<i>Due in more than one year</i>	13,622,396	13,255,702	16,828	7,018	13,639,224	13,262,720
<i>Total liabilities</i>	<u>33,544,312</u>	<u>34,544,174</u>	<u>39,427</u>	<u>76,724</u>	<u>33,583,739</u>	<u>34,620,898</u>
<b>Net Assets:</b>						
<i>Invested in capital assets, net of related debt</i>	56,634,214	52,304,665	3,766,592	2,458,306	60,400,806	54,762,971
<i>Restricted</i>	24,559,442	26,581,086	-	-	24,559,442	26,581,086
<i>Unrestricted</i>	9,128,122	12,216,769	254,329	231,070	9,382,451	12,447,839
<i>Total net assets</i>	<u>\$ 90,321,778</u>	<u>\$ 91,102,520</u>	<u>\$ 4,020,921</u>	<u>\$ 2,689,376</u>	<u>\$ 94,342,699</u>	<u>\$ 93,791,896</u>

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2003, the County's assets exceeded liabilities by \$94,342,699. This amounts to \$90,321,778 in governmental activities and \$4,020,921 in business-type activities. The County's finances remained strong during 2003, despite the decline in the economy.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net assets. At year-end, capital assets represented 56.9% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Capital assets, net of related debt to acquire the assets at December 31, 2003, was \$60,400,806. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2003, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

A portion of the County's net assets, \$24,559,442 or 26.0%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net assets of \$9,382,451 may be used to meet the government's ongoing obligations to citizens and creditors.

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Table 2 below shows the changes in net assets for governmental activities and business-type activities for 2003 compared to 2002.

*Table 2*  
*Net Assets*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
<b>Revenues</b>						
<i>Program revenues:</i>						
<i>Charges for services</i>	\$ 9,553,876	\$ 9,005,698	\$ 290,783	\$ 265,952	\$ 9,844,659	\$ 9,271,650
<i>Operating grants, contributions and interest</i>	23,689,588	23,659,116	-	-	23,689,588	23,659,116
<i>Capital grants and contributions</i>	1,275,079	884,615	-	-	1,275,079	884,615
<i>General revenues:</i>						
<i>Property taxes</i>	12,291,276	11,990,376	-	-	12,291,276	11,990,376
<i>Sales tax</i>	8,990,237	8,798,061	-	-	8,990,237	8,798,061
<i>Grants and entitlements</i>	4,698,400	4,148,750	-	-	4,698,400	4,148,750
<i>Investment earnings</i>	864,271	1,786,027	-	-	864,271	1,786,027
<i>Miscellaneous revenue</i>	2,115,648	1,457,025	18,662	32,656	2,134,310	1,489,681
<i>Total revenues</i>	<u>63,478,375</u>	<u>61,729,668</u>	<u>309,445</u>	<u>298,608</u>	<u>63,787,820</u>	<u>62,028,276</u>
<b>Program expenses</b>						
<i>General government:</i>						
<i>Legislative and executive</i>	8,612,858	8,690,203	-	-	8,612,858	8,690,203
<i>Judicial</i>	4,084,096	4,028,644	-	-	4,084,096	4,028,644
<i>Public safety</i>	8,892,344	8,566,582	-	-	8,892,344	8,566,582
<i>Public works</i>	7,842,845	6,744,573	-	-	7,842,845	6,744,573
<i>Health</i>	496,862	406,749	-	-	496,862	406,749
<i>Human services</i>	30,212,937	30,023,950	-	-	30,212,937	30,023,950
<i>Conservation and recreation</i>	268,097	30,000	-	-	268,097	30,000
<i>Economic development</i>	357,410	572,357	-	-	357,410	572,357
<i>Transportation</i>	103,002	-	-	-	103,002	-
<i>Urban redevelopment and housing</i>	376,144	215,062	-	-	376,144	215,062
<i>Other</i>	997,222	934,385	-	-	997,222	934,385
<i>Interest and fiscal charges</i>	605,138	471,978	-	-	605,138	471,978
<i>Sanitary sewer district</i>	-	-	388,062	536,520	388,062	536,520
<i>Total expenses</i>	<u>62,848,955</u>	<u>60,684,483</u>	<u>388,062</u>	<u>536,520</u>	<u>63,237,017</u>	<u>61,221,003</u>
<i>Change in net assets before transfers</i>	629,420	1,045,185	(78,617)	(237,912)	550,803	807,273
<i>Transfers</i>	<u>(1,410,162)</u>	<u>(776,313)</u>	<u>1,410,162</u>	<u>776,313</u>	<u>-</u>	<u>-</u>
<i>Change in net assets</i>	<u>\$ (780,742)</u>	<u>\$ 268,872</u>	<u>\$ 1,331,545</u>	<u>\$ 538,401</u>	<u>\$ 550,803</u>	<u>\$ 807,273</u>

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**Governmental Activities**

Governmental net assets decreased by \$780,742 in 2003. The most significant cause to the decrease was from an increase in the amount of services provided by the Children Services Board. Over the past three years, the Board has incurred a significant increase in the number of foster kids in care. With this increase, the amount of paid placement expenditures increase due to the unavailability of local foster homes to house these children. A significant portion of the resources needed to pay from these costs comes from countywide tax levies. As these costs began to rise, the Board presented an additional tax levy to the voters, which was approved in May 2003, however collections will not begin until 2004.

Human services, which includes supporting the operations of the Wayne County Care Center, County Board of MRDD, Job and Family Services, Bureau of Support, and the Children Services Board, accounts for \$30,212,937 of expenses, or 48.1% of total governmental expenses of the County. These expenses were funded by \$17,854,348 in program revenues in 2003, compared to \$17,197,001 in 2002. General government expenses, which include legislative and executive and judicial programs, totaled \$12,696,954 or 20.2% of total governmental expenses. General government expenses were covered by \$5,587,222 of direct charges to users in 2003 and \$5,625,765 in 2002.

The state and federal government contributed to the County revenues in the amount of \$23,689,588 in operating grants, contributions and interest and \$1,275,079 in capital grants and contributions. These revenues are restricted to a particular program or purpose. Of the total operating grants and contributions, \$15,882,131 or 67.0%, subsidized human services programs.

General revenues totaled \$28,959,832, and amounted to 45.6% of total revenues. These revenues primarily consist of property and sales tax revenue of \$21,281,513, or 73.5% of total general revenues in 2003. Property taxes increased by 2.5% during 2003 and sales tax revenue increased 2.2% in 2003, despite the decline in the economy. The other primary source of general revenues is grants and entitlements not restricted to specific programs, with local government and local government revenue assistance making up the largest amount. Unrestricted grants and entitlement increased \$549,650, or 13.2% in 2003 as compared to 2002. Investment earnings of \$864,271, which are not restricted for a particular program, decreased significantly by \$921,756 or 51.6% due to the economy.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for governmental activities, the total cost of services and the net cost of services for 2003 compared to 2002. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

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*Table 3*  
*Governmental Activities*

	<u>2003</u>		<u>2002</u>	
	<i>Total Cost of Services</i>	<i>Net Cost of Services</i>	<i>Total Cost of Services</i>	<i>Net Cost of Services</i>
<b>Program expenses</b>				
<i>General government:</i>				
<i>Legislative and executive</i>	\$ 8,612,858	\$ (4,098,727)	\$ 8,690,203	\$ (4,191,050)
<i>Judicial</i>	4,084,096	(2,795,296)	4,028,644	(2,722,697)
<i>Public safety</i>	8,892,344	(6,307,954)	8,566,582	(6,086,815)
<i>Public works</i>	7,842,845	(861,946)	6,744,573	(249,343)
<i>Health</i>	496,862	(214,847)	406,749	(209,618)
<i>Human services</i>	30,212,937	(12,358,589)	30,023,950	(12,826,949)
<i>Conservation and recreation</i>	268,097	(268,097)	30,000	(30,000)
<i>Economic development</i>	357,410	393,877	572,357	(44,239)
<i>Transportation</i>	103,002	(25,002)	-	-
<i>Urban redevelopment and housing</i>	376,144	(335,708)	215,062	397,731
<i>Other</i>	997,222	(957,590)	934,385	(843,402)
<i>Interest and fiscal charges</i>	605,138	(500,533)	471,978	(328,672)
<i>Total expenses</i>	<u>\$ 62,848,955</u>	<u>\$ (28,330,412)</u>	<u>\$ 60,684,483</u>	<u>\$ (27,135,054)</u>

The dependence upon general revenues for governmental activities is apparent, with 45.1% and 44.7% of expenses supported through taxes and other general revenues during 2003 and 2002, respectively.

**Business-Type Activities**

The sanitary sewer district is the County's only business-type activity. This program had revenues of \$290,783 and expenses of \$388,062 for fiscal year 2003. The sanitary sewer district fund received \$49,013 in transfers from the general fund and \$1,361,149 in capital contributions from other funds, which were used for the construction of the wastewater treatment plant at the Burbank and Kidron Sewer Plants.

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

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

**Governmental Funds**

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

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The County's governmental funds (as presented on the balance sheet on pages 16-17) reported a total fund balance of \$31,145,774, which is \$3,933,667 under last year's restated balance of \$35,079,141. The most significant change within the County's major funds was reported in the children services board special revenue fund with a decrease in fund balance of \$939,385, or 46.2% as compared to 2002 restated balance. The most significant cause to this decrease was discussed on page 8 of this analysis.

### ***General Fund***

The general fund is the main operating fund of the County. At the end of 2003, the fund balance of the general fund was \$8,228,697, a .4% decrease from 2002 restated balance. The County was able to report this small decrease by reducing the amount of transfers out, which were needed to help support other programs of the County.

### ***Budgeting Highlights - General Fund***

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

There were no significant changes between the original and final budgets. Actual revenues of \$21,762,710 exceeded final budgeted revenues by \$3,503,001 or 19.2%. This significant increase is due to the County's conservative approach to budgeting. The County traditionally budgets for 11 months of sales tax revenue, local government revenue, local government revenue assistance, and investment earnings. The excess resources, which the County generally keeps at approximately 25-30% of expenditures, are then transferred to the capital projects fund for capital needs.

There was a \$1,715,292 or 7.2% decrease in expenditures between the final budget and actual expenditures. This is also attributed to the County's conservative budgeting.

### ***Proprietary Funds***

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

### **Capital Assets and Debt Administration**

#### ***Capital Assets***

At the end of 2003, the County had \$72,733,529 (net of accumulated depreciation) invested in land, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$68,966,937 was reported in governmental activities and \$3,766,592 was reported in business-type activities. Table 4 shows 2003 balances compared to 2002:



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*Table 4*  
*Capital Assets at December 31, 2003*  
*(Net of Depreciation)*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
<i>Land</i>	\$ 3,774,888	\$ 3,774,888	\$ 535,468	\$ 535,468	\$ 4,310,356	\$ 4,310,356
<i>Construction in progress</i>	9,247,600	9,966,451	1,872,766	511,617	11,120,366	10,478,068
<i>Buildings and improvements</i>	18,683,569	15,186,190	641,932	672,076	19,325,501	15,858,266
<i>Equipment</i>	3,166,335	2,839,301	18,363	22,954	3,184,698	2,862,255
<i>Infrastructure</i>	34,094,545	33,682,803	-	-	34,094,545	33,682,803
<i>Sewer mains</i>	-	-	698,063	716,191	698,063	716,191
<i>Total</i>	<u>\$ 68,966,937</u>	<u>\$ 65,449,633</u>	<u>\$ 3,766,592</u>	<u>\$ 2,458,306</u>	<u>\$ 72,733,529</u>	<u>\$ 67,907,939</u>

During 2003, the construction of the Vanover Building and renovation to the Nick Amster Workshop kitchen located in the County Board of MRDD building were completed. Projects under construction at December 31, 2003, include renovations and improvements to the Justice Facility Building, and the Burbank and Kidron Sanitary Sewer District projects. See Note 8 to the basic financial statements for detail on governmental activities and business-type activities capital assets.

**Debt Administration**

At December 31, 2003, the County had \$12,321,500 in general obligation bonds and an Ohio Public Works Commission (OPWC) loan of \$43,558 outstanding. Of this total, \$551,890 is due within one year and \$11,813,168 is due in more than one year. Table 5 summarizes the bonds, loan and capital leases outstanding as of December 31:

*Table 5*  
*Outstanding Debt and Capital Leases, at Year End*

	<i>Governmental Activities</i> <u>2003</u>	<i>Governmental Activities</i> <u>2002</u>
<u><i>General Obligation Bonds</i></u>		
<i>Sewer District Improvements</i>	\$ 140,000	\$ 175,000
<i>1991 Human Service Building</i>	722,500	795,000
<i>1992 Human Service Building</i>	144,000	160,000
<i>2002 Engineering Facility Improvement</i>	3,540,000	3,600,000
<i>2002 Justice Facility Improvement</i>	7,775,000	7,900,000
<i>OPWC Loan</i>	43,558	54,448
<i>Capital Leases</i>	11,223	460,520
<i>Total</i>	<u>\$ 12,376,281</u>	<u>\$ 13,144,968</u>

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In 1987, the County issued bonds to finance sewer improvements. These bonds are scheduled to mature in 2007 and bear an annual interest rate of 6.375%. In 1991 and 1992, the County issued bonds to improve the Human Services Building. These general obligation bonds are scheduled to mature in fiscal year 2012 and bear an annual interest rate of 5.50% and 5.70%. During 2003, the County issued \$3,600,000 in bonds to finance the Engineering Facility Improvements and \$7,900,000 in bonds to finance the Justice Facility Improvements. These general obligation bonds are scheduled to mature in 2022 and bear an annual interest rate of 3.10%. See Note 11 to the basic financial statements for detail on the County's long-term debt obligations.

At December 31, 2003, the County's overall legal debt margin was \$36,844,127 with an unvoted debt margin of \$2,864,619. The County maintains an Aa-3 rating from Moody's Investors Service.

### **Economic Factors and Next Year's Budgets and Rates**

Due to the increased costs of foster care kids in custody of the County, a 1.6 mill levy was presented to the voters and passed in May 2003. The first collection year will be 2004 and is estimated to generate \$3,091,000 each year for the next 10 years to finance operating expenditures.

In 2003, Newell-Rubbermaid, Inc. announced the closing of operations of their Wooster facilities located within Wayne County. This closing, scheduled for the summer of 2004, will result in a loss of real and personal property taxes from the County's largest tax payer. For 2003, this amount totaled \$135,567 or 1.1% of the County's total 2003 collections. These losses are expected to begin during the 2005 calendar year.

The County's current estimated population of 113,121 places it as the 24<sup>th</sup> most populous of the state's 88 counties.

The County's 2003 unemployment rate was currently 4.8%, compared to the 6.1% state average and the 6.0% national average.

These economic factors were considered in preparing the County's budget for fiscal year 2004. Budgeted revenues and other financing sources in the general fund for fiscal year 2004 budget are \$19,105,611, an increase of \$800,902 or 4.4% from 2003 final budgeted revenues and other financing sources of \$18,304,709. With the continuation of conservative budgeting and operating practices, the County's financial position should remain strong in future years.

### **Contacting the County's Financial Management**

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

**Wayne County, Ohio**

## Statement of Net Assets

December 31, 2003

Component Unit: June 30, 2003

	<b>Primary Government</b>			<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Business-Type Activity</b>	<b>Total</b>	
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 29,257,598	\$ 259,711	\$ 29,517,309	\$ -
Cash and cash equivalents:				
In segregated accounts	445,710	-	445,710	40,933
Investments in segregated accounts	-	-	-	347,675
Deposits	-	-	-	1,000
Receivables:				
Real estate and other taxes	13,993,812	-	13,993,812	-
Sales taxes	1,389,451	-	1,389,451	-
Accounts	301,832	30,709	332,541	199,900
Due from other governments	8,068,478	-	8,068,478	-
Accrued interest	207,301	-	207,301	1,808
Prepayments	492,498	3,336	495,834	3,773
Materials and supplies inventory	262,648	-	262,648	-
Loans receivable	380,327	-	380,327	-
Deferred charges	99,498	-	99,498	-
Capital assets:				
Land and construction in progress	13,022,488	2,408,234	15,430,722	-
Depreciable capital assets, net	55,944,449	1,358,358	57,302,807	7,505
Total capital assets	<u>68,966,937</u>	<u>3,766,592</u>	<u>72,733,529</u>	<u>7,505</u>
Total assets	<u>123,866,090</u>	<u>4,060,348</u>	<u>127,926,438</u>	<u>602,594</u>
<b>Liabilities:</b>				
Accounts payable	1,128,143	7,522	1,135,665	37,037
Contracts payable	901,208	-	901,208	-
Accrued wages and benefits	1,303,559	6,665	1,310,224	35,469
Matured compensated absences	11,448	-	11,448	-
Due to other governments	903,553	2,676	906,229	-
Deferred revenue	13,824,625	-	13,824,625	-
Accrued interest payable	46,593	-	46,593	-
Amount to be repaid to claimants	2,863	-	2,863	-
Claims payable	600,000	-	600,000	-
Long-term liabilities:				
Due within one year	1,199,924	5,736	1,205,660	-
Due in more than one year	13,622,396	16,828	13,639,224	40,851
Total liabilities	<u>33,544,312</u>	<u>39,427</u>	<u>33,583,739</u>	<u>113,357</u>
<b>Net assets:</b>				
Invested in capital assets, net of related debt	56,634,214	3,766,592	60,400,806	7,505
Restricted for:				
Capital projects	2,742,227	-	2,742,227	-
Debt service	826,317	-	826,317	-
Public works projects	4,511,598	-	4,511,598	-
Human services programs	12,499,446	-	12,499,446	-
Community development projects	1,023,285	-	1,023,285	-
Other purposes	2,956,569	-	2,956,569	-
Unrestricted	9,128,122	254,329	9,382,451	481,732
Total net assets	<u>\$ 90,321,778</u>	<u>\$ 4,020,921</u>	<u>\$ 94,342,699</u>	<u>\$ 489,237</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Activities

For the Year Ended December 31, 2003

Component Unit: For the Year Ended June 30, 2003

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants Contributions, and Interest	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General government:				
Legislative and executive	\$ 8,612,858	\$ 4,514,131	\$ -	\$ -
Judicial	4,084,096	1,073,091	215,709	-
Public safety	8,892,344	1,493,227	1,091,163	-
Public works	7,842,845	184,464	5,585,032	1,211,403
Health	496,862	236,185	45,830	-
Human services	30,212,937	1,908,541	15,882,131	63,676
Conservation and recreation	268,097	-	-	-
Economic development and assistance	357,410	-	751,287	-
Transportation	103,002	-	78,000	-
Urban redevelopment and housing	376,144	-	40,436	-
Other	997,222	39,632	-	-
Interest and fiscal charges	605,138	104,605	-	-
Total governmental activities	<u>62,848,955</u>	<u>9,553,876</u>	<u>23,689,588</u>	<u>1,275,079</u>
<b>Business-Type Activities:</b>				
Sanitary Sewer District	388,062	290,783	-	-
Total primary government	<u>\$ 63,237,017</u>	<u>\$ 9,844,659</u>	<u>\$ 23,689,588</u>	<u>\$ 1,275,079</u>
Component Unit:				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 5,100,179</u>	<u>\$ 843,052</u>	<u>\$ 4,193,824</u>	<u>\$ -</u>

**General Revenues:**

- Property taxes levied for:
  - General fund
  - Human services - County Board of MRDD
  - Human services - Children Services Board
  - Human services - Wayne County Care Center
- Sales taxes
- Grants and entitlements not restricted to specific programs
- Investment earnings
- Miscellaneous
- Total general revenues
- Transfers
- Change in net assets
- Net assets at beginning of year
- Net assets at end of year

See accompanying notes to the basic financial statements.

**Net (Expense) Revenue and Changes in Net Assets**

**Primary Government**

<b>Governmental Activities</b>	<b>Business-Type Activity</b>	<b>Total</b>	<b>Component Unit</b>
\$ (4,098,727)	\$ -	\$ (4,098,727)	\$ -
(2,795,296)	-	(2,795,296)	-
(6,307,954)	-	(6,307,954)	-
(861,946)	-	(861,946)	-
(214,847)	-	(214,847)	-
(12,358,589)	-	(12,358,589)	-
(268,097)	-	(268,097)	-
393,877	-	393,877	-
(25,002)	-	(25,002)	-
(335,708)	-	(335,708)	-
(957,590)	-	(957,590)	-
(500,533)	-	(500,533)	-
(28,330,412)	-	(28,330,412)	-
-	(97,279)	(97,279)	-
(28,330,412)	(97,279)	(28,427,691)	-
-	-	-	(63,303)
3,506,201	-	3,506,201	-
6,505,586	-	6,505,586	-
1,234,983	-	1,234,983	-
1,044,506	-	1,044,506	-
8,990,237	-	8,990,237	-
4,698,400	-	4,698,400	-
864,271	-	864,271	-
2,115,648	18,662	2,134,310	7,207
28,959,832	18,662	28,978,494	7,207
(1,410,162)	1,410,162	-	-
(780,742)	1,331,545	550,803	(56,096)
91,102,520	2,689,376	93,791,896	545,333
\$ 90,321,778	\$ 4,020,921	\$ 94,342,699	\$ 489,237

**Wayne County, Ohio**

## Balance Sheet

## Governmental Funds

December 31, 2003

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of MRDD</u>	<u>Job and Family Services</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 6,567,932	\$ 1,976,935	\$ 7,186,408	\$ 1,077,951
Cash and cash equivalents:				
In segregated accounts	28,597	-	-	-
Receivables				
Real estate and other taxes	3,615,405	-	5,716,235	-
Sales taxes	1,313,405	76,046	-	-
Accounts	122,716	2,198	11,805	540
Due from other funds	42,523	-	-	2,034
Due from other governments	1,610,641	2,894,879	743,743	394,107
Accrued interest	205,919	-	46	-
Prepayments	228,276	24,985	81,411	29,641
Materials and supplies inventory	141,036	43,963	19,325	12,078
Loans receivable	-	-	-	-
Total assets	<u>\$ 13,876,450</u>	<u>\$ 5,019,006</u>	<u>\$ 13,758,973</u>	<u>\$ 1,516,351</u>
<b>Liabilities:</b>				
Accounts payable	\$ 237,259	\$ 159,641	\$ 32,723	\$ 218,370
Contracts payable	43,811	74,879	22,247	103,974
Accrued wages and benefits	478,522	95,998	298,414	101,652
Matured compensated absences	-	-	11,448	-
Due to other funds	6,429	-	2,981	121,456
Due to other governments	305,456	41,185	147,327	108,255
Deferred revenue	4,573,413	2,381,031	6,084,468	-
Amount to be repaid to claimants	2,863	-	-	-
Total liabilities	<u>5,647,753</u>	<u>2,752,734</u>	<u>6,599,608</u>	<u>653,707</u>
<b>Fund Balances:</b>				
Reserved for encumbrances	725,532	875,786	351,152	340,407
Reserved for materials and supplies inventory	141,036	43,963	19,325	12,078
Reserved for prepayments	228,276	24,985	81,411	29,641
Reserved for loans	-	-	-	-
Unreserved:				
Designated for landfill contingencies	550,000	-	-	-
Undesignated, reported in:				
General fund	6,583,853	-	-	-
Special revenue funds	-	1,321,538	6,707,477	480,518
Debt service fund	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balances	<u>8,228,697</u>	<u>2,266,272</u>	<u>7,159,365</u>	<u>862,644</u>
Total liabilities and fund balances	<u>\$ 13,876,450</u>	<u>\$ 5,019,006</u>	<u>\$ 13,758,973</u>	<u>\$ 1,516,351</u>

See accompanying notes to the basic financial statements.

<b>Wayne County Care Center</b>	<b>Children Services Board</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 2,567,450	\$ 982,168	\$ 8,299,923	\$ 28,658,767
-	-	417,113	445,710
1,082,768	3,579,404	-	13,993,812
-	-	-	1,389,451
20,735	1,320	129,373	288,687
-	128,832	-	173,389
371,593	793,289	1,260,226	8,068,478
-	561	355	206,881
45,068	50,521	32,596	492,498
20,088	6,198	19,960	262,648
-	-	380,327	380,327
<u>\$ 4,107,702</u>	<u>\$ 5,542,293</u>	<u>\$ 10,539,873</u>	<u>\$ 54,360,648</u>
\$ 19,519	\$ 304,244	\$ 156,387	\$ 1,128,143
7,047	-	645,664	897,622
110,145	110,420	108,408	1,303,559
-	-	-	11,448
-	14,666	27,857	173,389
101,395	82,311	117,624	903,553
1,142,704	3,935,187	677,494	18,794,297
-	-	-	2,863
<u>1,380,810</u>	<u>4,446,828</u>	<u>1,733,434</u>	<u>23,214,874</u>
112,949	165,168	2,327,714	4,898,708
20,088	6,198	19,960	262,648
45,068	50,521	32,596	492,498
-	-	380,327	380,327
-	-	-	550,000
-	-	-	6,583,853
2,548,787	873,578	4,268,963	16,200,861
-	-	872,910	872,910
-	-	903,969	903,969
<u>2,726,892</u>	<u>1,095,465</u>	<u>8,806,439</u>	<u>31,145,774</u>
<u>\$ 4,107,702</u>	<u>\$ 5,542,293</u>	<u>\$ 10,539,873</u>	<u>\$ 54,360,648</u>

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**Wayne County, Ohio**

Reconciliation of Total Governmental Fund Balance to  
Net Asset of Governmental Activities  
December 31, 2003

<b>Total governmental fund balances</b>			\$ 31,145,774
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			68,966,937
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.			
Property taxes	\$	432,057	
Charges for services		30,767	
Due from other governments		4,949,142	
Other		27,711	
Total		<u>5,439,677</u>	5,439,677
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.			(461,195)
Bond issuance costs reported as an expenditure in the funds are allocated as an expense over the life of the debt on an accrual basis.			99,498
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
General obligation bonds	\$	(12,321,500)	
OPWC loan		(43,558)	
Compensated absences		(2,446,039)	
Capital leases payable		(11,223)	
Accrued interest payable		(46,593)	
Total		<u>(14,868,913)</u>	(14,868,913)
<b>Net assets of governmental activities</b>			<u>\$ 90,321,778</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2003

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of MRDD</u>	<u>Job and Family Services</u>
<b>Revenues:</b>				
Property taxes	\$ 3,546,069	\$ -	\$ 6,287,687	\$ -
Sales taxes	7,812,024	1,178,213	-	-
Charges for services	4,521,106	14,475	81,529	-
Licenses and permits	315,167	-	-	-
Fines and forfeitures	288,745	128,532	-	-
Intergovernmental	3,234,620	4,963,425	4,344,646	7,648,555
Special assessments	-	-	-	-
Investment income	856,672	-	780	-
Rental income	151,043	-	-	-
Other	795,910	38,431	47,506	566,843
Total revenues	<u>21,521,356</u>	<u>6,323,076</u>	<u>10,762,148</u>	<u>8,215,398</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	7,086,922	-	-	-
Judicial	3,801,100	-	-	-
Public safety	7,690,707	-	-	-
Public works	148,378	4,612,081	-	-
Health	192,475	-	-	-
Human services	774,215	-	9,769,679	7,963,084
Conservation and recreation	162,190	-	-	-
Economic development and assistance	-	-	-	-
Transportation	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Other	780,128	-	-	-
Capital outlay	150,817	1,568,155	152,029	-
Debt service:				
Principal retirement	1,972	-	444,768	-
Interest and fiscal charges	341	-	37,595	-
Total expenditures	<u>20,789,245</u>	<u>6,180,236</u>	<u>10,404,071</u>	<u>7,963,084</u>
Excess of revenues over (under) expenditures	<u>732,111</u>	<u>142,840</u>	<u>358,077</u>	<u>252,314</u>
<b>Other financing sources (uses):</b>				
Proceeds from sale of capital assets	352	-	-	-
Transfers in	61,049	-	-	380,053
Transfers out	(1,154,769)	(348,942)	-	-
Total other financing sources (uses)	<u>(1,093,368)</u>	<u>(348,942)</u>	<u>-</u>	<u>380,053</u>
Net change in fund balances	(361,257)	(206,102)	358,077	632,367
Fund balances at beginning of year - restated (See Note 3)	8,576,459	2,473,229	6,801,368	227,952
Increase (decrease) in reserve for inventory	13,495	(855)	(80)	2,325
Fund balances at end of year	<u>\$ 8,228,697</u>	<u>\$ 2,266,272</u>	<u>\$ 7,159,365</u>	<u>\$ 862,644</u>

See accompanying notes to the basic financial statements.

<b>Wayne County Care Center</b>	<b>Children Services Board</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,061,361	\$ 1,579,101	\$ -	\$ 12,474,218
-	-	-	8,990,237
1,026,938	819,883	2,410,096	8,874,027
-	-	1,919	317,086
-	-	213,337	630,614
2,058,046	2,874,212	5,408,540	30,532,044
-	-	1,492	1,492
-	501	24,976	882,929
-	-	112,739	263,782
9,252	44,839	521,618	2,024,399
<u>4,155,597</u>	<u>5,318,536</u>	<u>8,694,717</u>	<u>64,990,828</u>
-	-	1,236,727	8,323,649
-	-	118,775	3,919,875
-	-	994,350	8,685,057
-	-	890,990	5,651,449
-	-	279,179	471,654
3,836,267	6,261,354	1,768,376	30,372,975
-	-	-	162,190
-	-	357,410	357,410
-	-	103,002	103,002
-	-	376,144	376,144
-	-	200,808	980,936
-	-	6,015,568	7,886,569
2,557	-	319,390	768,687
66	-	811,474	849,476
<u>3,838,890</u>	<u>6,261,354</u>	<u>13,472,193</u>	<u>68,909,073</u>
<u>316,707</u>	<u>(942,818)</u>	<u>(4,777,476)</u>	<u>(3,918,245)</u>
-	-	-	352
-	-	1,456,822	1,897,924
(100,000)	-	(343,226)	(1,946,937)
<u>(100,000)</u>	<u>-</u>	<u>1,113,596</u>	<u>(48,661)</u>
216,707	(942,818)	(3,663,880)	(3,966,906)
2,504,277	2,034,850	12,461,006	35,079,141
5,908	3,433	9,313	33,539
<u>\$ 2,726,892</u>	<u>\$ 1,095,465</u>	<u>\$ 8,806,439</u>	<u>\$ 31,145,774</u>

**Wayne County, Ohio**

Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balance of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2003

**Net change in fund balances - total governmental funds** \$ (3,966,906)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital asset additions	\$ 6,589,701	
Depreciation expense	<u>(3,066,083)</u>	
Excess of capital additions over depreciation expense		3,523,618

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (6,314)

Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed. 33,539

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

Property taxes	\$ (182,942)	
Charges for services	14,100	
Due from other governments	(956,954)	
Other	<u>27,230</u>	
Total		(1,098,566)

Repayment of bond, loan principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 768,687

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 249,726

Some expenses reported in the statement of activities, such as compensated absences and pension obligation do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (206,453)

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

The internal service fund used by management to charge the cost of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. (72,685)

**Change in net assets of governmental activities** \$ (780,742)

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
General Fund  
Year ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Property taxes	\$ 3,103,735	\$ 3,103,735	\$ 3,478,462	\$ 374,727
Sales taxes	7,050,000	7,050,000	7,728,930	678,930
Charges for services	3,813,378	3,815,209	4,640,374	825,165
Licenses and permits	270,000	270,000	312,367	42,367
Fines and forfeitures	275,100	275,100	310,035	34,935
Intergovernmental	2,338,565	2,338,565	3,248,573	910,008
Investment income	750,000	750,000	1,154,140	404,140
Rental income	150,000	150,000	124,546	(25,454)
Other	507,100	507,100	765,283	258,183
<b>Total revenues</b>	<b>18,257,878</b>	<b>18,259,709</b>	<b>21,762,710</b>	<b>3,503,001</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	8,173,525	8,237,584	7,733,123	504,461
Judicial	4,012,109	4,181,030	4,070,995	110,035
Public safety	8,084,563	8,280,510	8,039,904	240,606
Public works	166,887	166,121	153,243	12,878
Health	184,547	204,547	196,031	8,516
Human services	907,152	907,153	814,586	92,567
Conservation and recreation	150,950	171,230	162,190	9,040
Other	2,057,502	1,600,305	863,116	737,189
<b>Total expenditures</b>	<b>23,737,235</b>	<b>23,748,480</b>	<b>22,033,188</b>	<b>1,715,292</b>
Excess of revenues over (under) expenditures	(5,479,357)	(5,488,771)	(270,478)	5,218,293
<b>Other financing sources (uses):</b>				
Sale of capital assets	-	-	352	352
Transfers - in	45,000	45,000	107,585	62,585
Transfers - out	(1,488,610)	(1,479,196)	(1,201,305)	277,891
<b>Total other financing sources (uses)</b>	<b>(1,443,610)</b>	<b>(1,434,196)</b>	<b>(1,093,368)</b>	<b>340,828</b>
Net change in fund balance	(6,922,967)	(6,922,967)	(1,363,846)	5,559,121
Fund balance at beginning of year	5,854,368	5,854,368	5,854,368	-
Prior year encumbrances appropriated	1,068,599	1,068,599	1,068,599	-
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,559,121</b>	<b>\$ 5,559,121</b>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Revenues, Expenditures and Changes in Fund Balance -  
 Budget (Non-GAAP) and Actual  
 Motor Vehicle and Gas Tax  
 Year ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>				
Sales taxes	\$ 1,170,000	\$ 1,170,000	\$ 1,178,485	\$ 8,485
Charges for services	11,000	11,000	40,742	29,742
Fines and forfeitures	150,000	150,000	140,405	(9,595)
Intergovernmental	4,482,000	4,482,000	4,972,670	490,670
Other	48,000	48,000	38,294	(9,706)
Total revenues	<u>5,861,000</u>	<u>5,861,000</u>	<u>6,370,596</u>	<u>509,596</u>
<u>Expenditures:</u>				
Current:				
Public works	7,936,014	7,895,455	7,511,606	383,849
Excess of revenues over (under) expenditures	<u>(2,075,014)</u>	<u>(2,034,455)</u>	<u>(1,141,010)</u>	<u>893,445</u>
<u>Other financing sources (uses):</u>				
Transfers - out	<u>(310,000)</u>	<u>(350,559)</u>	<u>(348,942)</u>	<u>1,617</u>
Net change in fund balance	(2,385,014)	(2,385,014)	(1,489,952)	895,062
Fund balance at beginning of year	1,486,636	1,486,636	1,486,636	-
Prior year encumbrances appropriated	898,378	898,378	898,378	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 895,062</u>	<u>\$ 895,062</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
County Board of MRDD  
Year ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>				
Property taxes	\$ 5,967,766	\$ 5,967,766	\$ 6,180,632	\$ 212,866
Charges for services	66,000	66,000	106,919	40,919
Intergovernmental	3,147,334	3,152,758	4,181,474	1,028,716
Investment income	400	400	819	419
Other	94,600	89,294	47,650	(41,644)
Total revenues	9,276,100	9,276,218	10,517,494	1,241,276
<u>Expenditures:</u>				
Current:				
Human services	13,724,650	13,722,782	10,895,566	2,827,216
Excess of revenues over (under) expenditures	(4,448,550)	(4,446,564)	(378,072)	4,068,492
<u>Other financing sources (uses):</u>				
Transfers - in	1,022,000	1,023,500	970,742	(52,758)
Transfers - out	(1,022,000)	(1,025,484)	(970,742)	54,742
Total other financing sources (uses)	-	(1,984)	-	1,984
Net change in fund balance	(4,448,550)	(4,448,548)	(378,072)	4,070,476
Fund balance at beginning of year	6,136,151	6,136,151	6,136,151	-
Prior year encumbrances appropriated	864,336	864,336	864,336	-
Fund balance at end of year	\$ 2,551,937	\$ 2,551,939	\$ 6,622,415	\$ 4,070,476

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Job and Family Services  
Year ended December 31, 2003

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues:</u>				
Intergovernmental	\$ 7,700,000	\$ 7,505,000	\$ 7,327,590	\$ (177,410)
Other	645,000	645,000	564,439	(80,561)
Total revenues	<u>8,345,000</u>	<u>8,150,000</u>	<u>7,892,029</u>	<u>(257,971)</u>
<u>Expenditures:</u>				
Current:				
Human services	<u>8,534,391</u>	<u>9,304,836</u>	<u>9,041,015</u>	<u>263,821</u>
Excess of revenues over (under) expenditures	<u>(189,391)</u>	<u>(1,154,836)</u>	<u>(1,148,986)</u>	<u>5,850</u>
<u>Other financing sources (uses):</u>				
Transfers - in	361,950	361,950	380,053	18,103
Transfers - out	<u>(55,446)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>306,504</u>	<u>361,950</u>	<u>380,053</u>	<u>18,103</u>
Net change in fund balance	117,113	(792,886)	(768,933)	23,953
Fund balance at beginning of year	158,753	158,753	158,753	-
Prior year encumbrances appropriated	<u>874,133</u>	<u>874,133</u>	<u>874,133</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,149,999</u>	<u>\$ 240,000</u>	<u>\$ 263,953</u>	<u>\$ 23,953</u>

See accompanying notes to the basic financial statements.



**Wayne County, Ohio**

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Wayne County Care Center  
Year ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>				
Property taxes	\$ 1,007,827	\$ 1,007,827	\$ 1,043,275	\$ 35,448
Charges for services	820,000	820,000	1,021,336	201,336
Intergovernmental	1,831,773	1,831,773	1,897,981	66,208
Other	3,000	3,000	9,252	6,252
Total revenues	<u>3,662,600</u>	<u>3,662,600</u>	<u>3,971,844</u>	<u>309,244</u>
<u>Expenditures:</u>				
Current:				
Human services	<u>3,984,012</u>	<u>4,098,017</u>	<u>4,001,080</u>	<u>96,937</u>
Excess of revenues over (under) expenditures	<u>(321,412)</u>	<u>(435,417)</u>	<u>(29,236)</u>	<u>406,181</u>
<u>Other financing sources (uses):</u>				
Transfers - out	<u>(415,465)</u>	<u>(301,460)</u>	<u>(100,000)</u>	<u>201,460</u>
Net change in fund balance	(736,877)	(736,877)	(129,236)	607,641
Fund balance at beginning of year	2,427,431	2,427,431	2,427,431	-
Prior year encumbrances appropriated	<u>109,446</u>	<u>109,446</u>	<u>109,446</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,800,000</u>	<u>\$ 1,800,000</u>	<u>\$ 2,407,641</u>	<u>\$ 607,641</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Children Services Board  
Year ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>				
Property taxes	\$ 1,517,351	\$ 1,517,351	\$ 1,552,737	\$ 35,386
Charges for services	376,080	536,882	679,606	142,724
Intergovernmental	2,720,969	2,632,269	2,634,083	1,814
Other	22,000	22,000	49,531	27,531
Total revenues	4,636,400	4,708,502	4,915,957	207,455
<u>Expenditures:</u>				
Current:				
Human services	6,852,656	6,814,758	6,630,475	184,283
Excess of revenues over (under) expenditures	(2,216,256)	(2,106,256)	(1,714,518)	391,738
<u>Other financing sources (uses):</u>				
Transfers - out	-	(110,000)	-	110,000
Net change in fund balance	(2,216,256)	(2,216,256)	(1,714,518)	501,738
Fund balance at beginning of year	1,885,121	1,885,121	1,885,121	-
Prior year encumbrances appropriated	331,135	331,135	331,135	-
Fund balance at end of year	\$ -	\$ -	\$ 501,738	\$ 501,738

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Fund Net Assets

Proprietary Funds

December 31, 2003

	<b>Business-Type Activity - Sanitary Sewer District Enterprise Fund</b>	<b>Governmental Activity - Health Care Internal Service Fund</b>
<b>Assets:</b>		
Current assets:		
Equity in pooled cash and cash equivalents	\$ 259,711	\$ 598,831
Accounts	30,709	13,145
Accrued interest	-	420
Prepayments	3,336	-
Total current assets	<u>293,756</u>	<u>612,396</u>
Noncurrent assets:		
Capital assets:		
Land and construction in progress	2,408,234	-
Depreciable capital assets, net	1,358,358	-
Total noncurrent assets	<u>3,766,592</u>	<u>-</u>
Total assets	<u>4,060,348</u>	<u>612,396</u>
<b>Liabilities:</b>		
Current liabilities:		
Accounts payable	7,522	-
Contracts payable	-	3,586
Accrued wages and benefits	6,665	-
Due to other governments	2,676	-
Deferred revenue	-	470,005
Claims payable	-	600,000
Total current liabilities	<u>16,863</u>	<u>1,073,591</u>
Long-term liabilities:		
Compensated absences	22,564	-
Total liabilities	<u>39,427</u>	<u>1,073,591</u>
<b>Net assets:</b>		
Invested in capital assets	3,766,592	-
Unrestricted	254,329	(461,195)
Total net assets	<u>\$ 4,020,921</u>	<u>\$ (461,195)</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Revenues, Expenses and Changes in Fund Net Assets

Proprietary Funds

For the Year Ended December 31, 2003

	<b>Business-Type Activity - Sanitary Sewer District Enterprise Fund</b>	<b>Governmental Activity - Health Care Internal Service Fund</b>
<b>Operating revenues:</b>		
Charges for services	\$ 290,783	\$ 6,557,501
Other	18,662	-
Total operating revenues	<u>309,445</u>	<u>6,557,501</u>
<b>Operating expenses:</b>		
Personal services	174,887	-
Contract services	122,304	851,073
Materials and supplies	16,417	-
Depreciation	52,863	-
Claims	-	5,778,708
Other	21,591	4,101
Total operating expenses	<u>388,062</u>	<u>6,633,882</u>
Operating loss	(78,617)	(76,381)
<b>Nonoperating revenues:</b>		
Interest revenue	-	3,696
Loss before capital contributions and transfers	(78,617)	(72,685)
Capital contributions	1,361,149	-
Transfers in	49,013	-
Change in net assets	1,331,545	(72,685)
Net assets (deficit) at beginning of year	<u>2,689,376</u>	<u>(388,510)</u>
Net assets (deficit) at end of year	<u>\$ 4,020,921</u>	<u>\$ (461,195)</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

## Statement of Cash Flows

## Proprietary Funds

For the Year Ended December 31, 2003

	<b>Business-Type Activity - Sanitary Sewer District Enterprise Fund</b>	<b>Governmental Activity - Health Care Internal Service Fund</b>
<b>Cash flows from operating activities:</b>		
Cash received from sales/service charges	\$ 290,689	\$ 6,612,197
Cash received from other operating revenue	19,318	-
Cash payments for personal services	(169,193)	-
Cash payments for contract services	(151,822)	-
Cash payments for materials and supplies	(16,417)	-
Cash payments for claims	-	(5,894,804)
Cash payments for administrative costs	-	(853,254)
Cash payments for other expenses	(35,996)	(4,101)
Net cash provided by (used for) operating activities	<u>(63,421)</u>	<u>(139,962)</u>
<b>Cash flows from noncapital financing activities:</b>		
Cash received from transfers in	55,561	-
Cash payments for transfers out	(6,548)	-
Net cash provided by noncapital financing activities	<u>49,013</u>	<u>-</u>
<b>Cash flows from investing activities:</b>		
Cash received from interest	-	3,981
Net cash provided by investing activities	<u>-</u>	<u>3,981</u>
Net decrease in cash and cash equivalents	(14,408)	(135,981)
Cash and cash equivalents at beginning of year	274,119	734,812
Cash and cash equivalents at end of year	<u>\$ 259,711</u>	<u>\$ 598,831</u>
<b>Reconciliation of operating loss to net cash provided by (used for) operating activities:</b>		
Operating loss	\$ (78,617)	\$ (76,381)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:		
Depreciation	52,863	-
Changes in assets and liabilities:		
(Increase) decrease in assets:		
Accounts receivable	562	(2,502)
Due from other governments	-	3,126
Prepayments	(932)	-
Increase (decrease) in liabilities:		
Accounts payable	1,319	(5,767)
Contracts payable	(45,242)	3,586
Accrued wages and benefits	1,918	-
Due to other governments	(1,978)	-
Deferred revenue	-	54,072
Claims payable	-	(116,096)
Compensated absences payable	6,686	-
Net cash provided by (used for) operating activities	<u>\$ (63,421)</u>	<u>\$ (139,962)</u>

**Non-Cash Transactions:**

During 2003, the Sanitary Sewer District fund received \$1,357,875 and \$3,274 in capital contributions from other funds for the construction of the Burbank Sewer and Kidron Sewer Plants respectively.

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2003

	<u>Private Purpose Trust</u>	<u>Agency</u>
<b>Assets:</b>		
Equity in pooled cash and cash equivalents	\$ 157,680	\$ 7,964,528
Cash in segregated accounts	26,700	942,428
Receivables:		
Real estate and other taxes	-	86,590,399
Sales taxes	-	34,226
Accounts	-	1,420
Due from other governments	-	4,763,754
Accrued interest	134	856
Total assets	<u>\$ 184,514</u>	<u>\$ 100,297,611</u>
<b>Liabilities:</b>		
Accounts payable	\$ -	\$ 13,042
Accrued wages	-	15,682
Due to other governments	-	99,373,637
Undistributed monies	-	895,250
Total liabilities	<u>-</u>	<u>\$ 100,297,611</u>
<b>Net assets:</b>		
Held in trust for other purposes	<u>\$ 184,514</u>	

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

Statement of Changes in Fiduciary Net Assets

Private Purpose Trust Funds

For the Year Ended December 31, 2003

	<b>Private Purpose Trusts</b>
<b>Additions:</b>	
Interest	\$ 1,737
Gifts and contributions	39,000
Other	31,510
Total additions	<u>72,247</u>
<b>Deductions:</b>	
Benefits	<u>65,870</u>
Total Deductions	<u>65,870</u>
Change in net assets	6,377
Net assets at the beginning of the year	<u>178,137</u>
Net assets at the end of the year	<u>\$ 184,514</u>

See accompanying notes to the basic financial statements.

## **Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

### **NOTE 1 - DESCRIPTION OF THE COUNTY**

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

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

The basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board ("FASB") Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to follow FASB guidance for business-type activities and proprietary funds issued after November 30, 1989. For the year ended December 31, 2003, the County has implemented GASB Statement No. 41, "Budgetary Comparison Schedules - Perspective Differences". There was no effect on fund balance as a result of this implementation.

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 primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations' governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations' resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes.

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

#### ***DISCRETELY PRESENTED COMPONENT UNIT***

Nick Amster Sheltered Workshop, Inc. ("Workshop") - The Workshop is a legally separate, nonprofit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Wayne County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of MRDD provides the Workshop staff, salaries, transportation, equipment (except 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 44691.



## **Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

### ***BLENDING COMPONENT UNIT***

Wayne County Airport Authority ("Authority") - The County Commissioners created the Authority, by resolution as required by Ohio statutes, for the purpose of acquiring, constructing, operating, and maintaining an airport and airport facility. The County Commissioners provide significant financial support from the County's general fund and provide a significant portion of assets in which the Authority operates. The County's Commissioner's also have the ability to appoint and replace all Authority Board members. The operations of the Authority are accounted for as separate special revenue and capital projects funds.

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

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

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 2003, the County contributed \$146,058 to the Agency. Complete financial statements can be obtained from the Wayne County Emergency Management Agency, Wooster, Ohio 44691.

Multi-County Juvenile Attention Center ("Center") - The Center is jointly operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County's continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2003, the County contributed \$765,124 to the Center. Complete financial statements for the Center can be obtained from their administrative office on County Road 24 in Stryker, Ohio 43557.

Stark, Tuscarawas, and Wayne Joint Solid Waste Management District ("District") - The County participates in the District which is a statutorily created political subdivision of the State of Ohio. The District is a joint venture among Stark, Tuscarawas, and Wayne counties. The nine-member board consists of the three County Commissioners from each county. The degree of control exercised by any participating government is limited to its representation on the board. The District is responsible for the development of long-range plans for the disposal of solid waste. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2003, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

## **Wayne County, Ohio**

### Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

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 2003, the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

### **JOINTLY GOVERNED ORGANIZATIONS**

Stark Regional Community Corrections Center ("S.R.C.C.C.") - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

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

### **RELATED ORGANIZATIONS**

The Wayne County Public Library ("Library") - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Library.

Wayne County Park District ("District") - The District Commissioners are appointed by the Probate Judge of the County. The District, established to create recreational areas for the residents of the County, hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own budgeting, taxing, and debt issuing authority. The District did not receive any funding from the County in 2003. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District.

## **Wayne County, Ohio**

### Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

Wayne Metropolitan Housing Authority ("Authority") – The Authority was created to assist low-income families and individuals with safe, decent and affordable housing opportunities as they strive to improve the quality of their lives. The Authority is made up of five Authority Commissioners who are appointed by judges, the County Commissioners, and two appointments by the Mayor of the City of Wooster. The Authority hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Authority nor is the Authority financially dependent on the County. The Authority serves as its own budgeting, taxing, and debt issuing authority. The Authority did not receive funding from the County in 2003.

### **EXCLUDED OTHER GOVERNMENTS**

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

In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent and custodian, but is not accountable as defined by GASB Statement No. 14; therefore, the operations of the following other governments have been excluded from the County's basic financial statements, but the funds held on behalf of these other governments in the County Treasury are included in the agency funds.

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

Wayne County Mental Health and Recovery Board

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

### **B. Basis of Presentation**

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

**Government-wide Financial Statements** - The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

## **Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

### **C. Fund Accounting**

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

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

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

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

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

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

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

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

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

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

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

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

## **Wayne County, Ohio**

### Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

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

#### **D. Measurement Focus**

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

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about the County finances and meets the cash flow needs of its proprietary activities.

Private-purpose trust funds are reported using the economic resources measurement focus. Agency funds do not report a measurement focus as they do not report operations.

#### **E. Basis of Accounting**

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

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

## **Wayne County, Ohio**

### Notes to the Basic Financial Statements For the Year Ended December 31, 2003

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2003, but which were levied to finance 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

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

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

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

#### **F. Budgetary Process**

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

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statement reflects the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued during 2003. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

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

## **Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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  
Care Center Resident Trust private purpose trust fund

### **G. Cash and Investments**

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

During fiscal year 2003, investments were limited to federal agency securities, a repurchase agreement, 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 year 2003. 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 Securities Exchange Commission (SEC) as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2003.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during fiscal year 2003 amounted to \$856,672, which includes \$740,978 assigned from other County funds.

The County has segregated bank accounts for monies held separately from the County's central bank account. These interest-bearing depository accounts are presented on the financial statements as "cash in segregated accounts" since they are not required to be deposited into the County treasury.

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

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

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

On the government-wide financial statements, inventories are presented at cost on a first-in, first-out basis and are expensed when used.

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

**Wayne County, Ohio**

Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

**I. Capital Assets**

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

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

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

<u>Description</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
<i>Buildings and improvements</i>	<i>20-40 years</i>	<i>20-40 years</i>
<i>Equipment</i>	<i>4-10 years</i>	<i>5 years</i>
<i>Infrastructure</i>	<i>20-50 years</i>	<i>-</i>
<i>Sewer mains</i>	<i>-</i>	<i>50 years</i>

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

**J. Compensated Absences**

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

In accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences", a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2003 by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the vesting method.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2003, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.



**Wayne County, Ohio**

Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accumulated at the rate of 4.6 hours per 80 hours worked. Vacation and sick leave are accumulated on an hours worked basis. Vacation pay is vested after one year and sick pay upon eligibility for retirement. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the accounts "matured compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**K. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

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

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

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

**M. Bond Issuance Costs**

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

**N. Interfund Transactions**

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

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

**Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

**O. Fund Balance Reserves and Designations**

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

The County reports amounts representing encumbrances outstanding, materials and supplies inventories, prepayments, and loans receivable as reservations of fund balance in the governmental funds. The County reports amounts set-aside by the County Commissioners for possible contingencies related to the sale of the landfill and future closure and post-closure care costs as a designation of fund balance in the governmental funds. See Note 20 for details.

**P. Operating Revenues and Expenses**

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

**Q. Contributions of Capital**

Contributions of capital in proprietary fund financial statements arise from outside contributions, or from other funds, of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction.

**R. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Restricted net assets, including "restricted for other purposes" reported on the statement of net assets represent amounts which limitations are imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes primarily include amounts to provide safety and general governmental services.

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

**S. Estimates**

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

**NOTE 3 - ACCOUNTABILITY**

**A. Change in Accounting Principle**

In the prior year, the County's available period for recognizing revenue on the fund financial statements using the modified accrual basis of accounting was defined as resources received within thirty days subsequent to year end. During 2003, the County changed the available period to sixty days subsequent to year-end.

**Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

**B. Prior Period Adjustment**

During 2003, the County reclassified interfund loans, which were reported as “Due from/to other funds” on the December 31, 2002 balance sheet, as transfers. The reclassification was determined to be necessary since these funds are not required to be repaid by the funds that received the funds.

The following is the net effect on the beginning fund balance due to the change in accounting principle and prior period adjustment:

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of MRDD</u>	<u>Nonmajor Governmental Funds</u>
<i>Fund balance as previously stated, December 31, 2002</i>	\$ 8,201,068	\$ 2,203,301	\$ 6,557,453	\$ 11,755,661
<i>Change in available period</i>	1,034,630	269,928	243,915	46,106
<i>Reclassification of interfund loans</i>	<u>(659,239)</u>	<u>-</u>	<u>-</u>	<u>659,239</u>
<i>Fund balance as restated December 31, 2002</i>	<u>\$ 8,576,459</u>	<u>\$ 2,473,229</u>	<u>\$ 6,801,368</u>	<u>\$ 12,461,006</u>

**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;

**Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

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
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 \$10,923 in undeposited cash on hand which is included on the basic financial statements 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 \$22,860,948 and the bank balance, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$24,752,134. Of the bank balance:

1. \$1,243,299 was covered by federal depository insurance, covered by collateral held in the pledging bank's trust department in the County's name, or surety company bonds deposited with the County; and
2. \$23,508,835 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 Basic Financial Statements  
For the Year Ended December 31, 2003

<u>Categorized Investments</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Fair Value</u>
<i>Federal agency securities</i>	\$ 13,008,490	\$ -	\$ 13,008,490
<i>Repurchase agreement</i>	<u>-</u>	<u>585,000</u>	585,000
<i>Total</i>	<u>\$ 13,008,490</u>	<u>\$ 585,000</u>	
 <u>Noncategorized Investments</u>			
<i>Investment in STAR Ohio</i>			<u>2,588,994</u>
 <i>Total investments</i>			 <u>\$ 16,182,484</u>

The classification of cash and cash equivalents on the basic financial statements 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 basic financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	<u>Cash and</u> <u>Cash Equivalents</u>	<u>Investments</u>
<i>GASB Statement No. 9</i>	\$ 39,054,355	\$ -
<i>Investments of the cash management pool:</i>		
<i>Federal agency securities</i>	(13,008,490)	13,008,490
<i>Repurchase agreement</i>	(585,000)	585,000
<i>Investment in STAR Ohio</i>	(2,588,994)	2,588,994
<i>Cash on hand</i>	<u>(10,923)</u>	<u>-</u>
<i>GASB Statement No. 3</i>	<u>\$ 22,860,948</u>	<u>\$ 16,182,484</u>

**B. Component Unit**

At June 30, 2003, the carrying amount of the Workshop's deposits was \$26,473 and the bank balance was \$31,777. 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 \$14,060 and \$400, respectively. These amounts have been included on the basic financial statements as a component of "Cash in segregated accounts". At June 30, 2003, the Workshop had investments in corporate stock and U.S. Treasury Notes in the amount of \$183,432 and \$164,243, respectively. Investments are presented in the basic 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, 2003.

**NOTE 5 - INTERFUND TRANSACTIONS**

**A. Interfund transfers**

Interfund transfers for the year ended December 31, 2003, consisted of the following, as reported on the fund financial statements:

**Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

<u>Transfers to:</u>	<u>Transfers from:</u>				<u>Total</u>
	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Wayne County Care Center</u>	<u>Nonmajor Governmental Funds</u>	
General	\$ -	\$ -	\$ -	\$ 61,049	\$ 61,049
Job and Family Services	380,053	-	-	-	380,053
Sanitary Sewer District	49,013	-	-	-	49,013
Nonmajor governmental funds	725,703	348,942	100,000	282,177	1,456,822
<b>Total</b>	<b>\$ 1,154,769</b>	<b>\$ 348,942</b>	<b>\$ 100,000</b>	<b>\$ 343,226</b>	<b>\$ 1,946,937</b>

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**B. Interfund balances**

Due from/to other funds consisted of the following at December 31, 2003, as reported on the fund financial statements:

<u>Due to:</u>	<u>Due from:</u>			<u>Total</u>
	<u>General</u>	<u>Job and Family Services</u>	<u>Children Services Board</u>	
General	\$ -	\$ 2,034	\$ 4,395	\$ 6,429
County Board of MRDD	-	-	2,981	2,981
Job and Family Services	-	-	121,456	121,456
Children Services Board	14,666	-	-	14,666
Nonmajor governmental funds	27,857	-	-	27,857
<b>Total</b>	<b>\$ 42,523</b>	<b>\$ 2,034</b>	<b>\$ 128,832</b>	<b>\$ 173,389</b>

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

**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the County. Real property taxes and public utility taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35% of appraised market value. Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at 88% of true value for taxable transmission and distribution property and 25% of true value for all other taxable property. Tangible personal property taxes attach as a lien and are levied on January 1 of the current year. Tangible personal property assessments are 25% of true value for capital assets and 23% of true value for inventory. The assessed value upon which the 2003 taxes were collected was \$1,991,708,664. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2003, was \$8.75 per \$1,000 of assessed valuation.

**Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

The assessed values of real and tangible personal property upon which 2003 property tax receipts were based are as follows:

<u>Real Property</u>	
<i>Agricultural</i>	\$ 156,885,030
<i>Residential</i>	1,171,014,140
<i>Commercial/Industrial/Mineral</i>	315,294,360
<i>Tangible Personal Property</i>	275,209,164
<u>Public Utility</u>	
<i>Real</i>	573,400
<i>Personal</i>	<u>72,732,570</u>
<i>Total Assessed Value</i>	<u>\$ 1,991,708,664</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is due December 1 and the remainder payable June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The lien date is either December 31 or the end of their 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.

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.

"Real estate and other taxes" receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of December 31 and real and public utility taxes which were measurable as of the year end.

Since the current levy is not intended to finance 2003 operations, the receivable is offset by a credit to "deferred revenue". The delinquent real, public utility and tangible personal property taxes that will become available to the County within the first sixty days of 2004 are shown as 2003 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, 2003 consisted of taxes, accounts intergovernmental grants and entitlements, accrued interest and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items of due from other governments reported in the basic financial statements follows:

**Wayne County, Ohio**

Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

**Governmental Activities:**

<i>Local government</i>	\$ 1,063,947
<i>Local government revenue assistance</i>	203,591
<i>Homestead and rollback</i>	805,169
<i>Gasoline and excise tax</i>	2,852,085
<u><i>Other grant, subsidies and reimbursements:</i></u>	
<i>General fund</i>	114,601
<i>Motor vehicle and gas tax</i>	42,794
<i>County board of MRDD</i>	337,673
<i>Job and family services</i>	394,107
<i>Wayne county care center</i>	303,026
<i>Children services board</i>	691,259
<i>Bureau of support</i>	306,515
<i>Community development block grant (CDBG)</i>	301,536
<i>Litter control</i>	44,102
<i>Felony delinquent care and custody</i>	59,500
<i>Solid waste district litter</i>	1,000
<i>Narcotics task force</i>	9,122
<i>Pilot probation</i>	75,837
<i>Victime witness assistance program</i>	82,265
<i>Department of justice special projects</i>	12,220
<i>County transportation</i>	5,346
<i>Federal bridge project</i>	37,336
<i>Airport improvement</i>	325,447
<i>Total</i>	<u>\$ 8,068,478</u>

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

**NOTE 8 - CAPITAL ASSETS**

Capital assets for governmental activities for the year ended December 31, 2003, was as follows:



**Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

<b>Governmental Activities:</b>	<i>Balance</i> <u>01/01/03</u>	<i>Additions</i>	<i>Disposals</i>	<i>Balance</i> <u>12/31/2003</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 3,774,888	\$ -	\$ -	\$ 3,774,888
Construction in progress	<u>9,966,451</u>	<u>799,480</u>	<u>(1,518,331)</u>	<u>9,247,600</u>
Total capital assets, not being depreciated	13,741,339	799,480	(1,518,331)	13,022,488
<i>Capital assets, being depreciated:</i>				
Buildings and improvements	28,341,066	4,027,867	-	32,368,933
Equipment	8,658,476	1,249,432	(439,769)	9,468,139
Infrastructure	<u>47,727,357</u>	<u>2,031,253</u>	<u>-</u>	<u>49,758,610</u>
Total capital assets, being depreciated	<u>84,726,899</u>	<u>7,308,552</u>	<u>(439,769)</u>	<u>91,595,682</u>
<i>Less: accumulated depreciation</i>				
Buildings and improvements	(13,154,876)	(530,488)	-	(13,685,364)
Equipment	(5,819,175)	(916,084)	433,455	(6,301,804)
Infrastructure	<u>(14,044,554)</u>	<u>(1,619,511)</u>	<u>-</u>	<u>(15,664,065)</u>
Total accumulated depreciation	(33,018,605)	(3,066,083)	433,455	(35,651,233)
Total capital assets being depreciated, net	<u>51,708,294</u>	<u>4,242,469</u>	<u>(6,314)</u>	<u>55,944,449</u>
Governmental activities capital assets, net	<u>\$ 65,449,633</u>	<u>\$ 5,041,949</u>	<u>\$ (1,524,645)</u>	<u>\$ 68,966,937</u>

Capital assets for business-type activities for the year ended December 31, 2003, was as follows:

<b>Business-Type Activities:</b>	<i>Balance</i> <u>1/1/2003</u>	<i>Additions</i>	<i>Disposals</i>	<i>Balance</i> <u>12/31/2003</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 535,468	\$ -	\$ -	\$ 535,468
Construction in progress	<u>511,617</u>	<u>1,361,149</u>	<u>-</u>	<u>1,872,766</u>
Total capital assets, not being depreciated	1,047,085	1,361,149	-	2,408,234
<i>Capital assets, being depreciated:</i>				
Buildings and improvements	1,172,171	-	-	1,172,171
Equipment	99,846	-	-	99,846
Sewer mains	<u>906,413</u>	<u>-</u>	<u>-</u>	<u>906,413</u>
Total capital assets, being depreciated	<u>2,178,430</u>	<u>-</u>	<u>-</u>	<u>2,178,430</u>
<i>Less: accumulated depreciation:</i>				
Buildings and improvements	(500,095)	(30,144)	-	(530,239)
Equipment	(76,892)	(4,591)	-	(81,483)
Sewer mains	<u>(190,222)</u>	<u>(18,128)</u>	<u>-</u>	<u>(208,350)</u>
Total accumulated depreciation	<u>(767,209)</u>	<u>(52,863)</u>	<u>-</u>	<u>(820,072)</u>
Total capital assets being depreciated, net	<u>1,411,221</u>	<u>(52,863)</u>	<u>-</u>	<u>1,358,358</u>
Business-type activities capital assets, net	<u>\$ 2,458,306</u>	<u>\$ 1,308,286</u>	<u>\$ -</u>	<u>\$ 3,766,592</u>

**Wayne County, Ohio**

Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

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

<u>Governmental activities:</u>	
<i>Legislative and executive</i>	\$ 127,969
<i>Judicial</i>	140,173
<i>Public safety</i>	282,023
<i>Public works</i>	2,208,042
<i>Health</i>	638
<i>Human services</i>	290,952
<i>Other</i>	<u>16,286</u>
<i>Total depreciation expense</i>	<u>\$ 3,066,083</u>

**NOTE 9 - CAPITAL LEASES - LESSEE DISCLOSURE**

During 2003, the County exercised the purchase option on eight buses that were previously capitalized as a capital lease. During a prior year, the County entered into capitalized leases 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 basic financial statements for the governmental funds. These expenditures are reported as function expenditures on the budgetary statements.

Governmental activities capital assets consisting of equipment have been capitalized 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 is recorded in the government-wide financial statements. Principal payments in fiscal year 2003 totaled \$1,972 in the general fund and \$2,557 in the Wayne County care center 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, 2003:

<u>Year Ending December 31,</u>	<u>Amount</u>
2004	\$ 7,063
2005	4,750
2006	<u>396</u>
<i>Total</i>	12,209
<i>Less: amount representing interest</i>	<u>(986)</u>
<i>Present value of net minimum lease payments</i>	<u>\$ 11,223</u>

**NOTE 10 - COMPENSATED ABSENCES**

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

**Wayne County, Ohio**

Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

Each employee of the County with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 240 hours upon retirement from the County. Each employee of the County Board of Mental Retardation and Developmental Disabilities with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 480 hours upon retirement from the County.

At December 31, 2003, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$1,717,137 and vested benefits for sick leave totaled \$728,902. These amounts represent the non-current portion of the vested benefits and are reported in the government-wide financial statements. For business-type activities, vested benefits for vacation leave and compensatory time totaled \$14,963 and \$7,601 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, these liabilities include amounts for employees expected to become eligible to retire in the future.

**NOTE 11 - LONG-TERM OBLIGATIONS**

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

	<i>Balance</i>			<i>Balance</i>	<i>Amounts Due</i>
	<i>1/1/2003</i>	<i>Additions</i>	<i>Reductions</i>	<i>12/31/2003</i>	<i>Within</i>
					<i>One Year</i>
<b>Governmental Activities:</b>					
<i>General obligation bonds</i>					
<i>Sewer District</i>					
<i>Improvement bonds, 6.375%</i>	\$ 175,000	\$ -	\$ (35,000)	\$ 140,000	\$ 35,000
<i>1991 Human Services</i>					
<i>Building bonds, 5.50%</i>	795,000	-	(72,500)	722,500	75,000
<i>1992 Human Services</i>					
<i>Building bonds, 5.70%</i>	160,000	-	(16,000)	144,000	16,000
<i>2002 Engineering Facility</i>					
<i>Improvement bonds, 3.10%</i>	3,600,000	-	(60,000)	3,540,000	130,000
<i>2002 Justice Facility</i>					
<i>Improvement bonds, 3.10%</i>	<u>7,900,000</u>	<u>-</u>	<u>(125,000)</u>	<u>7,775,000</u>	<u>285,000</u>
<i>Total general obligation bonds</i>	<u>12,630,000</u>	<u>-</u>	<u>(308,500)</u>	<u>12,321,500</u>	<u>541,000</u>
<i>Other long-term obligations</i>					
<i>OPWC loan, 0.0%</i>	54,448	-	(10,890)	43,558	10,890
<i>Compensated absences</i>	2,061,856	384,183	-	2,446,039	641,724
<i>Capital lease obligation</i>	<u>460,520</u>	<u>-</u>	<u>(449,297)</u>	<u>11,223</u>	<u>6,310</u>
<i>Total other long-term obligations</i>	<u>2,576,824</u>	<u>384,183</u>	<u>(460,187)</u>	<u>2,500,820</u>	<u>658,924</u>
<i>Total governmental activities,</i>					
<i>long-term obligations</i>	<u>\$ 15,206,824</u>	<u>\$ 384,183</u>	<u>\$ (768,687)</u>	<u>\$ 14,822,320</u>	<u>\$ 1,199,924</u>
<b>Business-Type Activities:</b>					
<i>Compensated absences</i>	<u>\$ 15,878</u>	<u>\$ 6,686</u>	<u>\$ -</u>	<u>\$ 22,564</u>	<u>\$ 5,736</u>

## Wayne County, Ohio

### Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

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

OPWC Loan: The Ohio Public Works Commission loan financed the 1992 resurfacing of County Road 52. The \$163,348 loan has a term of 15 years, maturing on January 1, 2008, and is payable semiannually from the resources of the motor vehicle and gas tax special revenue fund. The resources are transferred to, and the repayment of the loan is accounted for in the debt retirement debt service fund.

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. In prior years, this fund has primarily been the general fund.

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2003, are as follows:

<u>Year</u> <u>Ended</u>	<u>G.O. Bonds</u>		<u>OPWC Loan</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2004	\$ 541,000	\$ 549,060	\$ 10,890	\$ -	\$ 1,100,950
2005	553,500	528,925	10,890	-	1,093,315
2006	573,500	507,428	10,890	-	1,091,818
2007	586,000	484,279	10,888	-	1,081,167
2008	568,500	460,037	-	-	1,028,537
2009-2013	3,009,000	1,923,421	-	-	4,932,421
2014-2018	3,260,000	1,265,992	-	-	4,525,992
2019-2022	<u>3,230,000</u>	<u>411,840</u>	<u>-</u>	<u>-</u>	<u>3,641,840</u>
<u>Total</u>	<u>\$ 12,321,500</u>	<u>\$ 6,130,982</u>	<u>\$ 43,558</u>	<u>\$ -</u>	<u>\$ 18,496,040</u>

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

The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to 3% of the first \$100,000,000 of the assessed valuation, plus 1 ½% of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 ½% of such valuation in excess of \$300,000,000. Based on this calculation, the County's legal debt margin was \$36,844,127 as of December 31, 2003.

**Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

**NOTE 12 - RISK MANAGEMENT**

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

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

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

Health Care Self-Insurance: The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays all claims. The premiums paid into the health care self-insurance internal service fund by all other funds represent eighty percent of the entire premium with the remaining amount paid by the employees. The following plans were in effect for 2003 at the corresponding monthly premiums paid by the County:

	<u>Family</u>	<u>Single</u>
<i>PPO Plan</i>	\$ 600.74	\$ 277.43
<i>POS Plan</i>	533.63	234.32
<i>Engineer PPO Plan</i>	616.06	284.39
<i>Engineer POS Plan</i>	546.95	240.16

An excess coverage insurance policy covers individual claims in excess of \$80,000 up to a maximum of \$1,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$600,000 reported in the health care internal service fund at December 31, 2003, is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by FASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims.

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family coverage range from \$292.90 to \$750.92. Changes in the fund's liability amount in 2003 and 2002 were:

<u>Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2003	\$716,096	\$5,778,708	(\$5,894,804)	\$600,000
2002	\$754,832	\$5,094,352	(\$5,133,088)	\$716,096

## **Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

### **NOTE 13 - DEFINED BENEFIT PENSION PLANS**

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

All County full-time employees, other than teachers, participate in the Ohio Public Employees Retirement System of Ohio (OPERS), a cost-sharing multiple-employer public employee retirement system created by the State of Ohio. OPERS administers three separate pension plans, the Traditional Pension Plan (TP), a cost-sharing multiple-employer defined benefit pension plan and the Member-Directed Plan (MD), which is a defined contribution plan in which the member invest both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The third plan is the Combined Plan (CO), which is a cost-sharing multiple-employer defined benefit pension plan. Employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Plan and Combined Plan. Members of the MD Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS 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) 222-6705 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2003, member and employer contribution rates were consistent across all three plans (TP, MD and CO). Separate divisions for law enforcement and public safety exist only within the Traditional Plan. The 2003 member contribution rates were 8.5% for members in classifications other than law enforcement and public safety. Members in the law enforcement classification, which consist of sheriffs, deputy sheriffs, and township police contributed at rate of 10.1%. Public safety division members contribute at 9%. The 2003 employer contribution rate for employees other than law enforcement and public safety division was 13.55%. For both law enforcement and public safety divisions the employer contribution rate was 16.70%. Total required employer contributions for all plans (TP, MD and CO) are equal to 100% of employer charges and must be extracted from the employer's records. The County's contributions to OPERS for the years ended December 31, 2003, 2002, and 2001 were \$3,660,310, \$3,716,656, and \$3,475,563, respectively; 92.45% has been contributed for 2003 and 100 percent for 2002 and 2001. \$276,311, representing the unpaid contribution for 2003, is recorded as a liability within the respective funds.

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

Certified teachers employed by the school for the Mentally 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 or by calling (614) 227-4090 or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor.

## **Wayne County, Ohio**

### Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment.

The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001.

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

Plan members are required to contribute 9.3% of their annual covered salary (for the period January 1-June 30, 2003) and 10% (for the period July 1-December 31, 2003). The County is required to contribute 14%; 13% was the portion used to fund pension obligations. For fiscal year 2002, 9.5% 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% for members and 14% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2003, 2002 and 2001, were \$156,242, \$142,905, and \$129,405 respectively, 100% has been contributed for each year. The County's required contributions for pension obligations to the DB plan for the year. For 2003, contributions to the Combined Plan were \$86 and \$0 to the DC Plan.

#### **NOTE 14 - POSTEMPLOYMENT BENEFITS**

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

OPERS administers three separate pension plans, the Traditional Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO), all of which are described in Note 13. OPERS provides retirement, disability, survivor and post-retirement health care benefits to qualifying member of both the TP and MD Plans; however, health care benefits are not statutorily guaranteed. Member of the MD Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-retirement health care coverage, age and service retirees must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the Retirement System is considered an Other Post-employment Benefit (OPEB) as described in GASB Statement No. 12. "Disclosure of Information on Post employment Benefits other than Pension Benefits by State and Local Government Employers". A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2003 employer contribution rate for local government employers was 13.55% of covered payroll and 5.00% was the portion that was used to fund health care. For both the public safety and law enforcement divisions the 2003 employer rate was 16.70% of covered payroll and 5.00% was the portion used to fund health care.

## **Wayne County, Ohio**

### Notes to the Basic Financial Statements For the Year Ended December 31, 2003

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to OPERS. The County's contribution actually made to fund post employment benefits was \$1,350,668.

OPEB are advanced-funded on an actuarially determined basis. An entry-age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability. All investments are carried at market value. For actual valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets annually. The investment assumption rate for 2002 (latest information available) was 8.00%. An annual increase of 4.00%, compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.00% base increase, were assumed to range from 0.50% to 6.30%. Health care costs were assumed to increase 4.0% annually.

At year-end 2003, the number of active contributing participants in the TP and CO Plans totaled 364,881. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$18.7 billion and \$8.7 billion, respectively. The actuarial value of the Retirement System's net assets available for OPEB at December 31, 2002 (latest information available) was \$10.0 billion.

In December 2001, the OPERS Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of health care. The Choices Plan will be offered to all persons newly hired under OPERS after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices, as the name suggests, will incorporate a cafeteria approach, offering a more broad range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

In response to the adverse investment returns experience by the OPERS from 2000 through 2002, and the continued staggering rate of health care inflation, the OPERS Board, during 2003, considered extending "Choices" type cost cutting measures to all members and benefit recipients. As of this date, the Board has not determined the exact changes that will be made to the health care plan. However, changes to the plan are expected to be approved by the summer of 2004.

#### **B. State Teachers Retirement System of Ohio**

The STRS of Ohio provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the health care cost in the form of monthly premium.



**Wayne County, Ohio**

Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

The Ohio Revised Code grants authority to STRS Ohio to provide health care coverage to eligible benefit recipients, spouses and dependents. By Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14% of covered payroll. The Retirement Board currently allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For fiscal year end June 20, 2003 (latest information available), the Board allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. For fiscal year ended June 30, 2002, 4.5% of covered payroll was allocated to the fund. For the County this amount equaled \$11,160 during the 2003 fiscal year. The balance in the Health Care Reserve Fund for the STRS was \$2.8 billion at June 30, 2003 (latest information available). For the year ended June 30, 2003, the net health care costs paid by the STRS were \$352,301,000 and eligible benefit recipients totaled 108,294.

**NOTE 15 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The statement of revenue, expenditures, and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

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

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

<i>Net Change in Fund Balances</i>						
	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of MRDD</u>	<u>Job and Family Services</u>	<u>Wayne County Care Center</u>	<u>Children Services Board</u>
<i>GAAP basis</i>	\$ (361,257)	\$ (206,102)	\$ 358,077	\$ 632,367	\$ 216,707	\$ (942,818)
<i>Net adjustment for revenue accruals</i>	287,890	47,520	726,088	(323,369)	(183,753)	(402,579)
<i>Net adjustment for expenditure accruals</i>	(372,857)	(249,497)	(1,043,616)	(263,933)	(26,978)	74,707
<i>Encumbrances (budget basis) outstanding at year end</i>	<u>(917,622)</u>	<u>(1,081,873)</u>	<u>(418,621)</u>	<u>(813,998)</u>	<u>(135,212)</u>	<u>(443,828)</u>
<i>Budget basis</i>	<u>\$ (1,363,846)</u>	<u>\$ (1,489,952)</u>	<u>\$ (378,072)</u>	<u>\$ (768,933)</u>	<u>\$ (129,236)</u>	<u>\$ (1,714,518)</u>

**Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

**NOTE 16 - CONTRACTUAL COMMITMENTS**

As of December 31, 2003, the County has three major construction projects that are commitments of the county building construction, airport improvement and burbank sewer construction capital projects funds. A summary of the significant contractual commitments outstanding at December 31, 2003, follows:

<i>Project</i>	<i>Spent to Date</i>	<i>Remaining Commitment as of December 31, 2003</i>
<i>Municipal Court Building</i>	<i>\$ 5,367,199</i>	<i>\$ 100,000</i>
<i>Airport Improvements</i>	<i>506,773</i>	<i>267,147</i>
<i>Burbank Sanitary Sewer</i>	<i><u>2,357,091</u></i>	<i><u>1,123,538</u></i>
<i>Total contractual commitments</i>	<i><u>\$ 8,231,063</u></i>	<i><u>\$ 1,490,685</u></i>

The remaining commitment of the Municipal Court building project will be will be paid from the county building construction capital project funds with proceeds of the bonds issued in June 2002. The remaining commitments for the airport improvements will be paid from the airport improvement capital project fund with grant funding from the Federal Aviation Administration (FAA) and local funding. The remaining Burbank sanitary sewer commitments will be paid from the burbank sewer construction capital project fund from CDBG and USDA (United States Department of Agriculture) grants.

**NOTE 17 - 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.

**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 18 - RELATED PARTY TRANSACTION**

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the basic financial statements. For the Workshop's year ended June 30, 2003, the County's contributions totaled \$4,188,758.

**Wayne County, Ohio**

Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

**NOTE 19 - CONDUIT DEBT OBLIGATIONS**

The County has served as the issuer of two industrial revenue bonds totaling \$7,440,000, with an outstanding principal of \$2,060,000 as of December 31, 2003. The proceeds from the \$4,940,000 issue were used to acquire, construct, improve and equip nursing home facilities and the proceeds from the \$2,500,000 issue were used to acquire robotic and other equipment used by the manufacturer. The facilities make the principal and interest payments on the bonds. The industrial revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County, nor is the full faith and credit or taxing power of the County pledged to make repayment.

**NOTE 20 - 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 5 to 8 years, on a total of approximately 800,000 tons, although the actual length of royalty receipts cannot be determined.

The County has established a designation for landfill contingencies, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2003, the balance of the designation for landfill contingencies was \$550,000.

**NOTE 21 - OPERATING LEASES - LESSOR DISCLOSURE**

The County leases land and building space under leases that are considered cancelable by either party. A summary of the cost and carrying value of each asset, and the amount of lease payments that came due during the period, including outstanding amounts is summarized below. Outstanding lease payments are reported as "Accounts receivable" within the basic financial statements.

<i>Leased Asset</i>	<i>Asset Cost</i>	<i>Accumulated Depreciation</i>	<i>Carrying Value</i>	<i>2003 Lease Payments Due</i>	<i>2003 Lease Payments Outstanding</i>
<i>Care Center land</i>	\$ 368	\$ -	\$ 368	\$ 7,200	\$ -
<i>Care Center land</i>	222,419	-	222,419	60,940	60,940
<i>Care Center land</i>	352	-	352	-	-
<i>Vanover building</i>	280,371	(79,442)	200,929	6,895	6,895
<i>Administration building</i>	284,772	(86,522)	198,250	38,520	-
<i>McClure building</i>	65,010	(10,934)	54,076	14,794	1,249
<i>County Courthouse building</i>	536,114	(402,078)	134,036	21,562	-
	<u>\$ 1,389,406</u>	<u>\$ (578,976)</u>	<u>\$ 810,430</u>	<u>\$ 149,911</u>	<u>\$ 69,084</u>

**Wayne County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2003

**NOTE 22 - COMPLIANCE**

The County had final estimated revenue exceeding actual revenues, and actual year-end expenditures plus encumbrances exceeding actual revenues plus beginning fund balance. Contrary to Ohio Revised Code Section 5705.36, this occurred in the following funds:

<u>Nonmajor Funds</u>	<u>Amount</u>
<i>VOCA grant special revenue</i>	\$ 3,721
<i>Department of justice special projects special revenue</i>	17,473
<i>County transportation special revenue</i>	5,346
<i>Federal bridge project capital project</i>	37,333
<i>Airport improvement capital project</i>	39,204
<i>Burbank sewer construction capital project</i>	<u>1,542,631</u>
	<u>\$ 1,645,708</u>

In addition and contrary to Ohio Revised Code Section 5705.39, the County's home arrest grant special revenue fund had appropriations in excess of estimated resources in the amount of \$31.

To prevent future violations, the County has implemented a corrective action plan, which includes additional review procedures of appropriations and estimated resources as compared to each other and as compared with actual amounts. With these additional procedures, any modification needed to the budgeted amounts will generate the require adjustment and approval by management.

**NOTE 23 - FUND DEFICITS**

As of December 31, 2003, three funds had deficit fund balances. These deficits were caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur. The following funds had deficits at year-end:

<u>Nonmajor Funds</u>	<u>Deficit</u>
<i>CHIP program special revenue</i>	\$ (6,924)
<i>Burbank sewer construction capital project</i>	(340,730)
<i>Health care insurance self insurance</i>	(461,195)

**NOTE 24 - SUBSEQUENT EVENT**

In June 2004, the County issued \$895,000 in Sanitary Sewer System Revenue Bonds-Series 2004 for the purpose of paying the cost of constructing, installing and otherwise improving sanitary sewers, a pump station, and wastewater treatment plant and all necessary appurtenances thereto, together comprising the Burbank Sewer Project. These bonds were issued at an interest rate of 4.375% and will mature in June 2044 with user fee revenue of the Sanitary Sewer District enterprise fund.

## **COMBINING STATEMENTS**

## **Combining Statements - Nonmajor Governmental Funds**

### **Nonmajor Special Revenue Funds**

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

#### ***Delinquent Real Estate Tax Assessment Collection 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 countywide real estate reappraisals that are funded by charges to the County's political subdivisions and deducted from various tax settlements twice a year.

#### ***Indigent Guardianship***

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

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

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

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

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

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

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

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

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

#### ***Hazardous Materials***

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

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

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

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

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

#### ***Ditch Maintenance***

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

#### ***Cops Program***

To account for federal grants used for expenditures incurred in providing policing patrolmen within the community.

**Combining Statements - Nonmajor Governmental Funds**

**Nonmajor Special Revenue Funds**

***Law Enforcement***

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

***Enforcement and Education***

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

***Indigent Driver Alcohol Treatment***

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

***Litter Control***

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

***Probation Services***

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

***Felony Delinquent Care and Custody***

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

***Recorder's Equipment***

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

***Solid Waste District Litter Grant***

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

***Local Emergency Planning***

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

***Narcotics Task Force***

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

***Other Nonmajor Special Revenue Funds***

*Pilot Probation Program*

*Certificate of Title Administration*

*CHIP Program*

*Court Computerization*

*Victim Witness Assistance Program*

*Home Arrest Grant*

*VOCA Grant*

*Juvenile Accountability Incentive Block Grant*

*Court Security Grant*

*Highway Safety Grant*

*Airport*

*Mediation Services*

*Municipal Court Probation*

*Department of Justice Special Projects*

*Employee Benefit Liability*

*Mt. Eaton Landfill*

*County Transportation Grant*

## **Combining Statements - Nonmajor Governmental Funds**

### **Nonmajor Capital Projects Funds**

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

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

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

#### ***Issue II***

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

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

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

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

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

#### ***Rails to Trails Project***

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

#### ***Airport Improvement***

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

#### ***Burbank Sewer Construction***

To account for revenue received to finance the Burbank Sewer Construction project.

#### ***Kidron Sewer Construction***

To account for revenue received to finance the Kidron Sewer Construction project.



**Wayne County, Ohio**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 4,779,168	\$ 872,910	\$ 2,647,845	\$ 8,299,923
Cash and cash equivalents:				
In segregated accounts	101,506	-	315,607	417,113
Receivables:				
Accounts	96,137	-	33,236	129,373
Due from other governments	897,443	-	362,783	1,260,226
Accrued interest	355	-	-	355
Prepaid items	32,596	-	-	32,596
Materials and supplies inventory	19,960	-	-	19,960
Loans receivable	380,327	-	-	380,327
Total assets	<u>\$ 6,307,492</u>	<u>\$ 872,910</u>	<u>\$ 3,359,471</u>	<u>\$ 10,539,873</u>
<b>Liabilities:</b>				
Accounts payable	\$ 153,687	\$ -	\$ 2,700	\$ 156,387
Contracts payable	41,120	-	604,544	645,664
Accrued wages and benefits	108,408	-	-	108,408
Due to other funds	17,857	-	10,000	27,857
Due to other governments	117,624	-	-	117,624
Deferred revenue	492,226	-	185,268	677,494
Total liabilities	<u>930,922</u>	<u>-</u>	<u>802,512</u>	<u>1,733,434</u>
<b>Fund balance:</b>				
Reserved for encumbrances	674,724	-	1,652,990	2,327,714
Reserved for materials and supplies inventory	19,960	-	-	19,960
Reserved for prepaid items	32,596	-	-	32,596
Reserved for loans	380,327	-	-	380,327
Unreserved:				
Undesignated, reported in:				
Special revenue funds	4,268,963	-	-	4,268,963
Debt service fund	-	872,910	-	872,910
Capital projects funds	-	-	903,969	903,969
Total fund balance	<u>5,376,570</u>	<u>872,910</u>	<u>2,556,959</u>	<u>8,806,439</u>
Total liabilities and fund balance	<u>\$ 6,307,492</u>	<u>\$ 872,910</u>	<u>\$ 3,359,471</u>	<u>\$ 10,539,873</u>

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Charges for services	\$ 2,390,023	\$ -	\$ 20,073	\$ 2,410,096
Licenses and permits	1,919	-	-	1,919
Fines and forfeitures	213,337	-	-	213,337
Intergovernmental	4,196,234	-	1,212,306	5,408,540
Special assessments	1,492	-	-	1,492
Investment income	24,976	-	-	24,976
Rental income	-	104,605	8,134	112,739
Other	226,250	-	295,368	521,618
Total revenues	<u>7,054,231</u>	<u>104,605</u>	<u>1,535,881</u>	<u>8,694,717</u>
<b>Expenditures:</b>				
General government:				
Legislative and executive	1,236,727	-	-	1,236,727
Judicial	118,775	-	-	118,775
Public safety	992,349	-	2,001	994,350
Public works	376,230	-	514,760	890,990
Health	279,179	-	-	279,179
Human services	1,768,376	-	-	1,768,376
Economic development and assistance	357,410	-	-	357,410
Transportation	69,654	-	33,348	103,002
Urban redevelopment and housing	376,144	-	-	376,144
Other	200,258	550	-	200,808
Capital outlay	669,771	-	5,345,797	6,015,568
Debt service:				
Principal retirement	-	319,390	-	319,390
Interest and fiscal charges	-	811,474	-	811,474
Total expenditures	<u>6,444,873</u>	<u>1,131,414</u>	<u>5,895,906</u>	<u>13,472,193</u>
Excess of revenues over (under) expenditures	<u>609,358</u>	<u>(1,026,809)</u>	<u>(4,360,025)</u>	<u>(4,777,476)</u>
<b>Other financing sources (uses):</b>				
Transfers in	109,736	1,012,786	334,300	1,456,822
Transfers out	<u>(111,926)</u>	<u>-</u>	<u>(231,300)</u>	<u>(343,226)</u>
Total other financing sources (uses)	<u>(2,190)</u>	<u>1,012,786</u>	<u>103,000</u>	<u>1,113,596</u>
Net change in fund balances	607,168	(14,023)	(4,257,025)	(3,663,880)
Fund balances at beginning of year - restated	4,760,089	886,933	6,813,984	12,461,006
Increase in reserve for inventory	9,313	-	-	9,313
Fund balances at end of year	<u>\$ 5,376,570</u>	<u>\$ 872,910</u>	<u>\$ 2,556,959</u>	<u>\$ 8,806,439</u>

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**Wayne County, Ohio**

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2003

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Computerized Legal Research	Victim's Assistance Trust
<u>Assets:</u>					
Equity in pooled cash and cash equivalents	\$ 340,675	\$ 645,317	\$ 80,843	\$ 1,098	\$ 6,015
Cash and cash equivalents:					
In segregated accounts	-	-	-	-	-
Receivables:					
Accounts	-	10	-	365	-
Due from other governments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Prepaid items	1,339	5,545	-	-	-
Materials and supplies inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total assets	<u>\$ 342,014</u>	<u>\$ 650,872</u>	<u>\$ 80,843</u>	<u>\$ 1,463</u>	<u>\$ 6,015</u>
<u>Liabilities:</u>					
Accounts payable	\$ 2,688	\$ 1,310	\$ 2,183	\$ -	\$ -
Contracts payable	-	4,935	-	-	-
Accrued wages and benefits	3,662	20,205	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	1,485	9,025	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>7,835</u>	<u>35,475</u>	<u>2,183</u>	<u>-</u>	<u>-</u>
<u>Fund balance:</u>					
Reserved for encumbrances	9,020	109,896	6,181	-	1,649
Reserved for materials and supplies inventory	-	-	-	-	-
Reserved for prepaid items	1,339	5,545	-	-	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated, reported in:					
Special revenue funds	323,820	499,956	72,479	1,463	4,366
Total fund balance	<u>334,179</u>	<u>615,397</u>	<u>78,660</u>	<u>1,463</u>	<u>6,015</u>
Total liabilities and fund balance	<u>\$ 342,014</u>	<u>\$ 650,872</u>	<u>\$ 80,843</u>	<u>\$ 1,463</u>	<u>\$ 6,015</u>

<u>Youth Services Subsidy Grant</u>	<u>Dog and Kennel</u>	<u>Hazardous Materials</u>	<u>Bureau of Support</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Cops Program</u>
\$ 129,918	\$ 103,404	\$ 50,235	\$ 214,415	\$ 425,481	\$ 20,682	\$ -
-	-	-	12,246	-	-	-
-	10,388	-	31,171	-	-	-
-	-	-	306,515	301,536	-	-
-	-	-	-	355	-	-
-	658	-	16,403	-	-	-
-	-	-	5,186	-	-	-
-	-	-	-	380,327	-	-
<u>\$ 129,918</u>	<u>\$ 114,450</u>	<u>\$ 50,235</u>	<u>\$ 585,936</u>	<u>\$ 1,107,699</u>	<u>\$ 20,682</u>	<u>\$ -</u>
\$ 15,856	\$ 1,568	\$ 1,960	\$ 15,475	\$ 54,633	\$ -	\$ -
-	-	-	-	5,000	-	-
-	2,776	321	49,526	-	-	-
-	-	-	-	17,857	-	-
-	1,194	126	20,380	-	-	-
-	-	-	193,170	125,830	-	-
<u>15,856</u>	<u>5,538</u>	<u>2,407</u>	<u>278,551</u>	<u>203,320</u>	<u>-</u>	<u>-</u>
10,972	5,439	14,206	122,132	232,756	-	-
-	-	-	5,186	-	-	-
-	658	-	16,403	-	-	-
-	-	-	-	380,327	-	-
<u>103,090</u>	<u>102,815</u>	<u>33,622</u>	<u>163,664</u>	<u>291,296</u>	<u>20,682</u>	<u>-</u>
<u>114,062</u>	<u>108,912</u>	<u>47,828</u>	<u>307,385</u>	<u>904,379</u>	<u>20,682</u>	<u>-</u>
<u>\$ 129,918</u>	<u>\$ 114,450</u>	<u>\$ 50,235</u>	<u>\$ 585,936</u>	<u>\$ 1,107,699</u>	<u>\$ 20,682</u>	<u>\$ -</u>

**Wayne County, Ohio**

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2003

	Law Enforcement	Enforcement and Education	Indigent Driver Alcohol Treatment	Litter Control	Probation Services
<b>Assets:</b>					
Equity in pooled cash and cash equivalents	\$ 20,277	\$ 7,801	\$ 181,890	\$ 58,233	\$ 12,123
Cash and cash equivalents:					
In segregated accounts	7,938	-	-	-	-
Receivables:					
Accounts	-	-	-	-	747
Due from other governments	-	-	-	44,102	-
Accrued interest	-	-	-	-	-
Prepaid items	-	-	-	972	-
Materials and supplies inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
<b>Total assets</b>	<b>\$ 28,215</b>	<b>\$ 7,801</b>	<b>\$ 181,890</b>	<b>\$ 103,307</b>	<b>\$ 12,870</b>
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 14,741	\$ -
Contracts payable	-	-	-	6,725	-
Accrued wages and benefits	-	-	-	3,491	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	48,097	1,461	-
Deferred revenue	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>48,097</b>	<b>26,418</b>	<b>-</b>
<b>Fund balance:</b>					
Reserved for encumbrances	215	-	-	26,649	1,294
Reserved for materials and supplies inventory	-	-	-	-	-
Reserved for prepaid items	-	-	-	972	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated, reported in:					
Special revenue funds	28,000	7,801	133,793	49,268	11,576
<b>Total fund balance</b>	<b>28,215</b>	<b>7,801</b>	<b>133,793</b>	<b>76,889</b>	<b>12,870</b>
<b>Total liabilities and fund balance</b>	<b>\$ 28,215</b>	<b>\$ 7,801</b>	<b>\$ 181,890</b>	<b>\$ 103,307</b>	<b>\$ 12,870</b>

<u>Felony Delinquent Care and Custody</u>	<u>Recorder's Equipment</u>	<u>Solid Waste District Litter Grant</u>	<u>Local Emergency Planning</u>	<u>Narcotics Task Force</u>	<u>Pilot Probation Program</u>	<u>Certificate of Title Administration</u>
\$ 174,336	\$ 98,660	\$ 26,734	\$ 2,819	\$ 6,433	\$ 40,522	\$ 270,613
-	-	-	-	-	-	-
-	1,340	-	-	-	-	29,081
59,500	-	1,000	-	9,122	75,837	-
-	-	-	-	-	-	-
-	-	670	-	837	605	2,970
-	-	-	-	-	-	14,774
-	-	-	-	-	-	-
<u>\$ 233,836</u>	<u>\$ 100,000</u>	<u>\$ 28,404</u>	<u>\$ 2,819</u>	<u>\$ 16,392</u>	<u>\$ 116,964</u>	<u>\$ 317,438</u>
\$ -	\$ -	\$ 1,927	\$ -	\$ -	\$ -	\$ -
-	15,536	-	-	-	-	-
-	-	2,076	-	1,964	4,395	9,916
-	-	-	-	-	-	-
24,072	-	1,016	-	801	1,924	3,964
-	-	-	-	-	75,837	-
<u>24,072</u>	<u>15,536</u>	<u>5,019</u>	<u>-</u>	<u>2,765</u>	<u>82,156</u>	<u>13,880</u>
1,647	34,141	375	900	-	7,555	6,284
-	-	-	-	-	-	14,774
-	-	670	-	837	605	2,970
-	-	-	-	-	-	-
<u>208,117</u>	<u>50,323</u>	<u>22,340</u>	<u>1,919</u>	<u>12,790</u>	<u>26,648</u>	<u>279,530</u>
<u>209,764</u>	<u>84,464</u>	<u>23,385</u>	<u>2,819</u>	<u>13,627</u>	<u>34,808</u>	<u>303,558</u>
<u>\$ 233,836</u>	<u>\$ 100,000</u>	<u>\$ 28,404</u>	<u>\$ 2,819</u>	<u>\$ 16,392</u>	<u>\$ 116,964</u>	<u>\$ 317,438</u>

**Wayne County, Ohio**

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2003

	CHIP Program	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant
<u>Assets:</u>					
Equity in pooled cash and cash equivalents	\$ -	\$ 327,445	\$ 56,188	\$ 20,958	\$ 16,279
Cash and cash equivalents:					
In segregated accounts	-	-	-	-	-
Receivables:					
Accounts	-	1,627	-	-	-
Due from other governments	-	-	82,265	-	-
Accrued interest	-	-	-	-	-
Prepaid items	-	658	967	972	-
Materials and supplies inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 329,730</u>	<u>\$ 139,420</u>	<u>\$ 21,930</u>	<u>\$ 16,279</u>
<u>Liabilities:</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable	6,924	-	-	-	2,000
Accrued wages and benefits	-	1,302	5,363	3,411	-
Due to other funds	-	-	-	-	-
Due to other governments	-	461	2,177	1,190	-
Deferred revenue	-	-	82,265	-	-
Total liabilities	<u>6,924</u>	<u>1,763</u>	<u>89,805</u>	<u>4,601</u>	<u>2,000</u>
<u>Fund balance:</u>					
Reserved for encumbrances	-	7,657	471	1,259	18,000
Reserved for materials and supplies inventory	-	-	-	-	-
Reserved for prepaid items	-	658	967	972	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated, reported in:					
Special revenue funds	(6,924)	319,652	48,177	15,098	(3,721)
Total fund balance	<u>(6,924)</u>	<u>327,967</u>	<u>49,615</u>	<u>17,329</u>	<u>14,279</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 329,730</u>	<u>\$ 139,420</u>	<u>\$ 21,930</u>	<u>\$ 16,279</u>



Juvenile Accountability Incentive Block Grant	Court Security Grant	Highway Safety Grant	Airport	Mediation Services	Municipal Court Probation	Department of Justice Special Projects
\$ 22,171	\$ 3,263	\$ 3,530	\$ -	\$ 59,598	\$ 150,020	\$ 3,453
-	-	-	81,322	-	-	-
-	-	-	-	5,345	-	-
-	-	-	-	-	-	12,220
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 22,171</u>	<u>\$ 3,263</u>	<u>\$ 3,530</u>	<u>\$ 81,322</u>	<u>\$ 64,943</u>	<u>\$ 150,020</u>	<u>\$ 15,673</u>
\$ 6,600	\$ -	\$ -	\$ 32,912	\$ -	\$ -	\$ 1,834
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	251	-
-	-	-	-	-	-	9,778
<u>6,600</u>	<u>-</u>	<u>-</u>	<u>32,912</u>	<u>-</u>	<u>251</u>	<u>11,612</u>
1,276	2,359	-	-	15,171	12,782	19,092
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>14,295</u>	<u>904</u>	<u>3,530</u>	<u>48,410</u>	<u>49,772</u>	<u>136,987</u>	<u>(15,031)</u>
<u>15,571</u>	<u>3,263</u>	<u>3,530</u>	<u>48,410</u>	<u>64,943</u>	<u>149,769</u>	<u>4,061</u>
<u>\$ 22,171</u>	<u>\$ 3,263</u>	<u>\$ 3,530</u>	<u>\$ 81,322</u>	<u>\$ 64,943</u>	<u>\$ 150,020</u>	<u>\$ 15,673</u>

**Wayne County, Ohio**

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2003

	Employee Benefit Liability	Mt. Eaton Landfill	County Transportation Grant	Total Nonmajor Special Revenue Funds
<u>Assets:</u>				
Equity in pooled cash and cash equivalents	\$ 805,713	\$ 392,026	\$ -	\$ 4,779,168
Cash and cash equivalents:				
In segregated accounts	-	-	-	101,506
Receivables:				
Accounts	-	16,063	-	96,137
Due from other governments	-	-	5,346	897,443
Accrued interest	-	-	-	355
Prepaid items	-	-	-	32,596
Materials and supplies inventory	-	-	-	19,960
Loans receivable	-	-	-	380,327
Total assets	<u>\$ 805,713</u>	<u>\$ 408,089</u>	<u>\$ 5,346</u>	<u>\$ 6,307,492</u>
<u>Liabilities:</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ 153,687
Contracts payable	-	-	-	41,120
Accrued wages and benefits	-	-	-	108,408
Due to other funds	-	-	-	17,857
Due to other governments	-	-	-	117,624
Deferred revenue	-	-	5,346	492,226
Total liabilities	<u>-</u>	<u>-</u>	<u>5,346</u>	<u>930,922</u>
<u>Fund balance:</u>				
Reserved for encumbrances	-	-	5,346	674,724
Reserved for materials and supplies inventory	-	-	-	19,960
Reserved for prepaid items	-	-	-	32,596
Reserved for loans	-	-	-	380,327
Unreserved:				
Undesignated, reported in:				
Special revenue funds	805,713	408,089	(5,346)	4,268,963
Total fund balance	<u>805,713</u>	<u>408,089</u>	<u>-</u>	<u>5,376,570</u>
Total liabilities and fund balance	<u>\$ 805,713</u>	<u>\$ 408,089</u>	<u>\$ 5,346</u>	<u>\$ 6,307,492</u>

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**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Fiscal Year Ended December 31, 2003

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Computerized Legal Research	Victim's Assistance Trust
<b>Revenues:</b>					
Charges for services	\$ 151,206	\$ 876,075	\$ 14,470	\$ 4,302	\$ -
Licenses and permits	-	1,919	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Special assessment	-	-	-	-	-
Investment income	-	-	-	-	-
Other	3,968	7,380	-	-	3,936
Total revenues	<u>155,174</u>	<u>885,374</u>	<u>14,470</u>	<u>4,302</u>	<u>3,936</u>
<b>Expenditures:</b>					
Current:					
General government:					
Legislative and executive	133,457	694,792	-	-	-
Judicial	-	-	4,969	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Transportation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>133,457</u>	<u>694,792</u>	<u>4,969</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>21,717</u>	<u>190,582</u>	<u>9,501</u>	<u>4,302</u>	<u>3,936</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(6,911)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,911)</u>	<u>-</u>
Net change in fund balances	21,717	190,582	9,501	(2,609)	3,936
Fund balances (deficit) at beginning of year - restated	312,462	424,815	69,159	4,072	2,079
Increase (decrease) in reserve for inventory	-	-	-	-	-
Fund balances (deficit) at end of year	<u>\$ 334,179</u>	<u>\$ 615,397</u>	<u>\$ 78,660</u>	<u>\$ 1,463</u>	<u>\$ 6,015</u>

<u>Youth Services Subsidy Grant</u>	<u>Dog and Kennel</u>	<u>Hazardous Materials</u>	<u>Bureau of Support</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Cops Program</u>
\$ -	\$ 223,432	\$ 12,003	\$ 327,120	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	750	-	-	-	-	-
183,017	-	45,830	1,331,392	910,074	-	-
-	-	-	-	-	1,492	-
-	-	-	-	21,073	-	-
-	18,499	-	14,015	-	-	-
<u>183,017</u>	<u>242,681</u>	<u>57,833</u>	<u>1,672,527</u>	<u>931,147</u>	<u>1,492</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
141,329	-	-	-	-	-	4,311
-	-	-	-	-	-	-
-	227,793	51,386	-	-	-	-
-	-	-	1,768,376	-	-	-
-	-	-	-	357,410	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	45,414	24,718	421,842	-	-
<u>141,329</u>	<u>227,793</u>	<u>96,800</u>	<u>1,793,094</u>	<u>779,252</u>	<u>-</u>	<u>4,311</u>
<u>41,688</u>	<u>14,888</u>	<u>(38,967)</u>	<u>(120,567)</u>	<u>151,895</u>	<u>1,492</u>	<u>(4,311)</u>
-	-	32,502	-	11,464	-	-
-	-	-	-	-	-	-
-	-	32,502	-	11,464	-	-
41,688	14,888	(6,465)	(120,567)	163,359	1,492	(4,311)
72,374	94,024	54,293	426,522	741,020	19,190	4,311
-	-	-	1,430	-	-	-
<u>\$ 114,062</u>	<u>\$ 108,912</u>	<u>\$ 47,828</u>	<u>\$ 307,385</u>	<u>\$ 904,379</u>	<u>\$ 20,682</u>	<u>\$ -</u>

(Continued)

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Fiscal Year Ended December 31, 2003

	Law Enforcement	Enforcement and Education	Indigent Driver Alcohol Treatment	Litter Control	Probation Services
<u>Revenues:</u>					
Taxes	\$ -	\$ -	\$ 538	\$ -	\$ 8,010
Intergovernmental	-	-	-	-	-
Interest	1,459	661	27,341	-	-
Tuition and fees	-	-	-	307,732	-
Extracurricular activities	-	-	-	-	-
Gifts and donations	-	-	-	-	-
Miscellaneous	-	-	-	8,178	-
Total revenues	<u>1,459</u>	<u>661</u>	<u>27,879</u>	<u>315,910</u>	<u>8,010</u>
<u>Expenditures:</u>					
Current:					
Instruction:					
Regular	-	-	-	-	-
Special	-	-	-	-	-
Vocational	638	-	48,097	-	9,943
Adult/continuing	-	-	-	295,169	-
Other	-	-	-	-	-
Support services:					
Instructional staff	-	-	-	-	-
Pupil transportation	-	-	-	-	-
Board of education	-	-	-	-	-
Administration	-	-	-	-	-
Fiscal	-	-	-	23,347	-
Total expenditures	<u>638</u>	<u>-</u>	<u>48,097</u>	<u>318,516</u>	<u>9,943</u>
Excess of revenues over (under) expenditures	<u>821</u>	<u>661</u>	<u>(20,218)</u>	<u>(2,606)</u>	<u>(1,933)</u>
<u>Other financing sources (uses):</u>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	821	661	(20,218)	(2,606)	(1,933)
Fund balances (deficit) at beginning of year - restated	27,394	7,140	154,011	79,495	14,803
Increase in reserve for inventory	-	-	-	-	-
Fund balances (deficit) at end of year	<u>\$ 28,215</u>	<u>\$ 7,801</u>	<u>\$ 133,793</u>	<u>\$ 76,889</u>	<u>\$ 12,870</u>

<u>Felony Delinquent Care and Custody</u>	<u>Recorder's Equipment</u>	<u>Solid Waste District Litter Grant</u>	<u>Local Emergency Planning</u>	<u>Narcotics Task Force</u>	<u>Pilot Probation Program</u>	<u>Certificate of Title Administration</u>
\$ -	\$ 123,251	\$ -	\$ -	\$ -	\$ -	\$ 406,700
-	-	-	-	-	-	-
-	-	-	-	-	-	-
252,932	-	76,335	33,990	48,773	109,964	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,000
-	-	-	-	-	-	-
<u>252,932</u>	<u>123,251</u>	<u>76,335</u>	<u>33,990</u>	<u>48,773</u>	<u>109,964</u>	<u>409,700</u>
-	116,859	-	-	-	-	291,619
-	-	-	-	-	-	-
177,002	-	-	1,611	51,342	177,385	-
-	-	70,461	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>177,002</u>	<u>116,859</u>	<u>70,461</u>	<u>1,611</u>	<u>51,342</u>	<u>177,385</u>	<u>291,619</u>
<u>75,930</u>	<u>6,392</u>	<u>5,874</u>	<u>32,379</u>	<u>(2,569)</u>	<u>(67,421)</u>	<u>118,081</u>
-	-	-	-	-	-	-
-	-	-	(32,502)	-	-	-
-	-	-	(32,502)	-	-	-
75,930	6,392	5,874	(123)	(2,569)	(67,421)	118,081
133,834	78,072	17,511	2,942	16,196	102,229	177,594
-	-	-	-	-	-	7,883
<u>\$ 209,764</u>	<u>\$ 84,464</u>	<u>\$ 23,385</u>	<u>\$ 2,819</u>	<u>\$ 13,627</u>	<u>\$ 34,808</u>	<u>\$ 303,558</u>

(Continued)

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Fiscal Year Ended December 31, 2003

	<u>CHIP Program</u>	<u>Court Computerization</u>	<u>Victim Witness Assistance Program</u>	<u>Home Arrest Grant</u>	<u>VOCA Grant</u>
<u>Revenues:</u>					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	183,126	-	-	-
Intergovernmental	408,162	-	98,717	66,834	18,000
Special assessment	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>408,162</u>	<u>183,126</u>	<u>98,717</u>	<u>66,834</u>	<u>18,000</u>
<u>Expenditures:</u>					
Current:					
General government:					
Legislative and executive	-	-	-	-	-
Judicial	-	112,608	-	-	-
Public safety	-	-	134,047	88,726	25,591
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Transportation	-	-	-	-	-
Urban redevelopment and housing	376,144	-	-	-	-
Other	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>376,144</u>	<u>112,608</u>	<u>134,047</u>	<u>88,726</u>	<u>25,591</u>
Excess of revenues over (under) expenditures	<u>32,018</u>	<u>70,518</u>	<u>(35,330)</u>	<u>(21,892)</u>	<u>(7,591)</u>
<u>Other financing sources (uses):</u>					
Transfers in	-	6,910	50,687	-	6,000
Transfers out	(11,464)	-	-	-	-
Total other financing sources	<u>(11,464)</u>	<u>6,910</u>	<u>50,687</u>	<u>-</u>	<u>6,000</u>
Net change in fund balances	20,554	77,428	15,357	(21,892)	(1,591)
Fund balances (deficit) at beginning of year - restated	(27,478)	250,539	34,258	39,221	15,870
Increase (decrease) in reserve for inventory	-	-	-	-	-
Fund balances (deficit) at end of year	<u>\$ (6,924)</u>	<u>\$ 327,967</u>	<u>\$ 49,615</u>	<u>\$ 17,329</u>	<u>\$ 14,279</u>



Juvenile Accountability Incentive Block Grant	Court Security Grant	Highway Safety Grant	Airport	Mediation Services	Municipal Court Probation	Department of Justice Special Projects
\$ -	\$ -	\$ -	\$ 39,632	\$ 61,812	\$ 141,472	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,652	-	24,292	-	-	-	176,884
-	-	-	-	-	-	-
-	-	-	903	-	-	-
-	-	-	66,569	-	-	-
<u>33,652</u>	<u>-</u>	<u>24,292</u>	<u>107,104</u>	<u>61,812</u>	<u>141,472</u>	<u>176,884</u>
-	-	-	-	-	-	-
-	1,198	-	-	-	-	-
31,800	-	-	-	27,329	4,825	68,373
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	200,258	-	-	-
-	-	-	-	-	-	154,450
<u>31,800</u>	<u>1,198</u>	<u>-</u>	<u>200,258</u>	<u>27,329</u>	<u>4,825</u>	<u>222,823</u>
<u>1,852</u>	<u>(1,198)</u>	<u>24,292</u>	<u>(93,154)</u>	<u>34,483</u>	<u>136,647</u>	<u>(45,939)</u>
2,173	-	-	-	-	-	-
-	-	(29,196)	-	-	(31,853)	-
<u>2,173</u>	<u>-</u>	<u>(29,196)</u>	<u>-</u>	<u>-</u>	<u>(31,853)</u>	<u>-</u>
4,025	(1,198)	(4,904)	(93,154)	34,483	104,794	(45,939)
11,546	4,461	8,434	141,564	30,460	44,975	50,000
-	-	-	-	-	-	-
<u>\$ 15,571</u>	<u>\$ 3,263</u>	<u>\$ 3,530</u>	<u>\$ 48,410</u>	<u>\$ 64,943</u>	<u>\$ 149,769</u>	<u>\$ 4,061</u>

(Continued)

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Fiscal Year Ended December 31, 2003

	Employee Benefit Liability	Mt. Eaton Landfill	County Transportation Grant	Total Nonmajor Special Revenue Funds
<u>Revenues:</u>				
Charges for services	\$ -	\$ -	\$ -	\$ 2,390,023
Licenses and permits	-	-	-	1,919
Fines and forfeitures	-	-	-	213,337
Intergovernmental	-	-	69,654	4,196,234
Special assessment	-	-	-	1,492
Investment income	-	-	-	24,976
Other	-	103,705	-	226,250
Total revenues	<u>-</u>	<u>103,705</u>	<u>69,654</u>	<u>7,054,231</u>
<u>Expenditures:</u>				
Current:				
General government:				
Legislative and executive	-	-	-	1,236,727
Judicial	-	-	-	118,775
Public safety	-	-	-	992,349
Public works	-	10,600	-	376,230
Health	-	-	-	279,179
Human services	-	-	-	1,768,376
Economic development and assistance	-	-	-	357,410
Transportation	-	-	69,654	69,654
Urban redevelopment and housing	-	-	-	376,144
Other	-	-	-	200,258
Capital outlay	-	-	-	669,771
Total expenditures	<u>-</u>	<u>10,600</u>	<u>69,654</u>	<u>6,444,873</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>93,105</u>	<u>-</u>	<u>609,358</u>
<u>Other financing sources (uses):</u>				
Transfers in	-	-	-	109,736
Transfers out	-	-	-	(111,926)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,190)</u>
Net change in fund balances	-	93,105	-	607,168
Fund balances (deficit) at beginning of year - restated	805,713	314,984	-	4,760,089
Increase (decrease) in reserve for inventory	-	-	-	9,313
Fund balances (deficit) at end of year	<u>\$ 805,713</u>	<u>\$ 408,089</u>	<u>\$ -</u>	<u>\$ 5,376,570</u>

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**Wayne County, Ohio**  
 Combining Balance Sheet  
 Nonmajor Capital Projects Funds  
 December 31, 2003

	<u>County Building Construction</u>	<u>Issue II</u>	<u>Justice Center Communications</u>	<u>Federal Bridge Project</u>	<u>Rails To Trails Project</u>
<b>Assets:</b>					
Equity in pooled cash and cash equivalents	\$ 2,439,957	\$ -	\$ 105,074	\$ -	\$ 3,000
Cash and cash equivalents:					
In segregated accounts	-	-	-	-	-
Receivables:					
Accounts	33,173	-	63	-	-
Due from other governments	-	-	-	37,336	-
Total assets	<u>\$ 2,473,130</u>	<u>\$ -</u>	<u>\$ 105,137</u>	<u>\$ 37,336</u>	<u>\$ 3,000</u>
<b>Liabilities:</b>					
Accounts payable	\$ 2,700	\$ -	\$ -	\$ -	\$ -
Contracts payable	115,476	-	-	-	-
Due to other funds	10,000	-	-	-	-
Deferred revenue	21,758	-	-	37,336	-
Total liabilities	<u>149,934</u>	<u>-</u>	<u>-</u>	<u>37,336</u>	<u>-</u>
<b>Fund balance:</b>					
Reserved for encumbrances	375,245	-	4,199	37,333	-
Unreserved:					
Capital projects funds	1,947,951	-	100,938	(37,333)	3,000
Total fund balance	<u>2,323,196</u>	<u>-</u>	<u>105,137</u>	<u>-</u>	<u>3,000</u>
Total liabilities and fund balance	<u>\$ 2,473,130</u>	<u>\$ -</u>	<u>\$ 105,137</u>	<u>\$ 37,336</u>	<u>\$ 3,000</u>

<u>Airport Improvement</u>	<u>Burbank Sewer Construction</u>	<u>Kidron Sewer Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 7	\$ 93,081	\$ 6,726	\$ 2,647,845
315,607	-	-	315,607
-	-	-	33,236
<u>325,447</u>	<u>-</u>	<u>-</u>	<u>362,783</u>
<u>\$ 641,061</u>	<u>\$ 93,081</u>	<u>\$ 6,726</u>	<u>\$ 3,359,471</u>
\$ -	\$ -	\$ -	\$ 2,700
55,257	433,811	-	604,544
-	-	-	10,000
<u>126,174</u>	<u>-</u>	<u>-</u>	<u>185,268</u>
<u>181,431</u>	<u>433,811</u>	<u>-</u>	<u>802,512</u>
30,261	1,201,901	4,051	1,652,990
<u>429,369</u>	<u>(1,542,631)</u>	<u>2,675</u>	<u>903,969</u>
<u>459,630</u>	<u>(340,730)</u>	<u>6,726</u>	<u>2,556,959</u>
<u>\$ 641,061</u>	<u>\$ 93,081</u>	<u>\$ 6,726</u>	<u>\$ 3,359,471</u>

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
December 31, 2003

	County Building Construction	Issue II	Justice Center Communications	Federal Bridge Project	Rails To Trails Project
<b>Revenues:</b>					
Charges for services	\$ 7,879	\$ -	\$ 12,194	\$ -	\$ -
Intergovernmental	63,676	307,790	-	541,359	3,000
Rental income	8,134	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>79,689</u>	<u>307,790</u>	<u>12,194</u>	<u>541,359</u>	<u>3,000</u>
<b>Expenditures:</b>					
Current:					
Public safety	-	-	2,001	-	-
Public works	514,760	-	-	-	-
Transportation	-	-	-	30,348	3,000
Capital outlay	3,352,864	318,688	-	511,011	-
Total expenditures	<u>3,867,624</u>	<u>318,688</u>	<u>2,001</u>	<u>541,359</u>	<u>3,000</u>
Excess of revenues under expenditures	<u>(3,787,935)</u>	<u>(10,898)</u>	<u>10,193</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>					
Transfers in	100,000	-	-	-	3,000
Transfers out	(231,300)	-	-	-	-
Total other financing sources	<u>(131,300)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
Net change in fund balances	(3,919,235)	(10,898)	10,193	-	3,000
Fund balances at beginning of year - restated	<u>6,242,431</u>	<u>10,898</u>	<u>94,944</u>	<u>-</u>	<u>-</u>
Fund balances at end of year	<u>\$ 2,323,196</u>	<u>\$ -</u>	<u>\$ 105,137</u>	<u>\$ -</u>	<u>\$ 3,000</u>

<u>Airport Improvement</u>	<u>Burbank Sewer Construction</u>	<u>Kidron Sewer Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ -	\$ -	\$ -	\$ 20,073
296,481	-	-	1,212,306
-	-	-	8,134
<u>83,448</u>	<u>211,920</u>	<u>-</u>	<u>295,368</u>
<u>379,929</u>	<u>211,920</u>	<u>-</u>	<u>1,535,881</u>
-	-	-	2,001
-	-	-	514,760
-	-	-	33,348
<u>223,927</u>	<u>936,033</u>	<u>3,274</u>	<u>5,345,797</u>
<u>223,927</u>	<u>936,033</u>	<u>3,274</u>	<u>5,895,906</u>
<u>156,002</u>	<u>(724,113)</u>	<u>(3,274)</u>	<u>(4,360,025)</u>
-	221,300	10,000	334,300
-	-	-	(231,300)
<u>-</u>	<u>221,300</u>	<u>10,000</u>	<u>103,000</u>
156,002	(502,813)	6,726	(4,257,025)
<u>303,628</u>	<u>162,083</u>	<u>-</u>	<u>6,813,984</u>
<u>\$ 459,630</u>	<u>\$ (340,730)</u>	<u>\$ 6,726</u>	<u>\$ 2,556,959</u>

## Combining Statements - Nonmajor Fiduciary Funds

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

### **Private Purpose Trust Funds**

These funds are accounted for in essentially the same manner as governmental funds. The following are the County's private purpose trust funds:

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

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

#### ***Children Services Trust***

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

### **Agency Funds**

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

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

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

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

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

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

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

#### **Real Estate Tax**

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

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

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

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

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

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

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



***Mental Health and Recovery Board***

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

***Soil and Water Conservation***

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

***Other Agency Funds***

*Medway*

*Building Standards Fee Assessment*

*SSI Funds Trust*

*Elections Commission*

*Marriage Licenses*

*Park District*

*Board of MRDD Food Service*

*County Agency*

*Inmate Agency*

*Ohio House Trust Fees*

**Wayne County, Ohio**

Combining Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2003

	<b>Private Purpose Trust</b>			
	<b>Children Services Trust</b>	<b>Care Center Resident Trust</b>	<b>Totals</b>	<b>Agency</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 157,680	\$ -	\$ 157,680	\$ 7,964,528
Cash and cash equivalents:				
In segregated accounts	3,500	23,200	26,700	942,428
Receivables:			-	
Real estate and other taxes	-	-	-	86,590,399
Sales Taxes	-	-	-	34,226
Accounts	-	-	-	1,420
Due from other governments	-	-	-	4,763,754
Accrued interest	134	-	134	856
Total assets	<u>\$ 161,314</u>	<u>\$ 23,200</u>	<u>184,514</u>	<u>\$ 100,297,611</u>
<b>Liabilities:</b>				
Accounts payable	-	-	-	13,042
Contracts payable	-	-	-	15,682
Due to other governments	-	-	-	99,373,637
Undistributed monies	-	-	-	895,250
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 100,297,611</u>
<b>Net assets:</b>				
Held in trust for other purposes	<u>\$ 161,314</u>	<u>\$ 23,200</u>	<u>\$ 184,514</u>	

**Wayne County, Ohio**

Combining Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

For the Year Ended December 31, 2003

	<b>Private Purpose Trust</b>		<b>Totals</b>
	<b>Children Services Trust</b>	<b>Care Center Resident Trust</b>	
<b>Additions:</b>			
Interest	\$ 1,654	\$ 83	\$ 1,737
Gifts and donations	-	39,000	39,000
Other	31,510	-	31,510
Total additions	<u>33,164</u>	<u>39,083</u>	<u>72,247</u>
<b>Deductions:</b>			
Benefits	<u>18,644</u>	<u>47,226</u>	<u>65,870</u>
Net change in fund balances	14,520	(8,143)	6,377
Net assets at beginning of year	<u>146,794</u>	<u>31,343</u>	<u>178,137</u>
Net assets at end of year	<u>\$ 161,314</u>	<u>\$ 23,200</u>	<u>\$ 184,514</u>

**Wayne County, Ohio**

Combining Statement of Changes in Assets and Liabilities

Agency Funds

December 31, 2003

	Beginning Balance 01/01/03	Additions	Deductions	Ending Balance 12/31/03
<b>Undivided and Library Local Government</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 9,964,543	\$ 9,964,441	\$ 102
Due from other governments	1,747,918	3,725,704	1,747,918	3,725,704
Total assets	<u>\$ 1,747,918</u>	<u>\$ 13,690,247</u>	<u>\$ 11,712,359</u>	<u>\$ 3,725,806</u>
<b>Liabilities:</b>				
Due to other governments	\$ 1,747,918	\$ 3,725,806	\$ 1,747,918	\$ 3,725,806
Total liabilities	<u>\$ 1,747,918</u>	<u>\$ 3,725,806</u>	<u>\$ 1,747,918</u>	<u>\$ 3,725,806</u>
<b>Payroll Agency</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 323,824	\$ 46,975,294	\$ 46,952,911	\$ 346,207
Total assets	<u>\$ 323,824</u>	<u>\$ 46,975,294</u>	<u>\$ 46,952,911</u>	<u>\$ 346,207</u>
<b>Liabilities:</b>				
Due to other governments	\$ 323,824	\$ 346,207	\$ 323,824	\$ 346,207
Total liabilities	<u>\$ 323,824</u>	<u>\$ 346,207</u>	<u>\$ 323,824</u>	<u>\$ 346,207</u>
<b>Subdivision Agency</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 78,118,956	\$ 78,118,956	\$ -
Total assets	<u>\$ -</u>	<u>\$ 78,118,956</u>	<u>\$ 78,118,956</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Due to other governments	\$ -	\$ 78,118,956	\$ 78,118,956	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 78,118,956</u>	<u>\$ 78,118,956</u>	<u>\$ -</u>
<b>Real Estate Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 24,921	\$ 112,719	\$ 107,604	\$ 30,036
Total assets	<u>\$ 24,921</u>	<u>\$ 112,719</u>	<u>\$ 107,604</u>	<u>\$ 30,036</u>
<b>Liabilities:</b>				
Due to other governments	\$ 24,921	\$ 112,719	\$ 107,604	\$ 30,036
Total liabilities	<u>\$ 24,921</u>	<u>\$ 112,719</u>	<u>\$ 107,604</u>	<u>\$ 30,036</u>

**Wayne County, Ohio**

## Combining Statement of Changes in Assets and Liabilities

Agency Funds

December 31, 2003

	Beginning Balance 01/01/03	Additions	Deductions	Ending Balance 12/31/03
<b>Undivided Taxes</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 2,685,143	\$ 97,565,161	\$ 97,480,671	\$ 2,769,633
Real estate and other taxes receivable	80,025,260	86,295,451	80,025,260	86,295,451
Total assets	<u>\$ 82,710,403</u>	<u>\$ 183,860,612</u>	<u>\$ 177,505,931</u>	<u>\$ 89,065,084</u>
<b>Liabilities:</b>				
Due to other governments	\$ 82,710,403	\$ 89,065,084	\$ 82,710,403	\$ 89,065,084
Total liabilities	<u>\$ 82,710,403</u>	<u>\$ 89,065,084</u>	<u>\$ 82,710,403</u>	<u>\$ 89,065,084</u>
<b>Undivided Auto</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 448,259	\$ 2,274,995	\$ 2,222,278	\$ 500,976
Sales taxes receivable	34,130	34,226	34,130	34,226
Due from other governments	942,358	1,012,270	942,358	1,012,270
Total assets	<u>\$ 1,424,747</u>	<u>\$ 3,321,491</u>	<u>\$ 3,198,766</u>	<u>\$ 1,547,472</u>
<b>Liabilities:</b>				
Due to other governments	\$ 1,424,747	\$ 3,321,491	\$ 3,198,766	\$ 1,547,472
Total liabilities	<u>\$ 1,424,747</u>	<u>\$ 3,321,491</u>	<u>\$ 3,198,766</u>	<u>\$ 1,547,472</u>
<b>District Board of Health</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 577,867	\$ 2,566,665	\$ 2,442,726	\$ 701,806
Total assets	<u>\$ 577,867</u>	<u>\$ 2,566,665</u>	<u>\$ 2,442,726</u>	<u>\$ 701,806</u>
<b>Liabilities:</b>				
Due to other governments	\$ 577,867	\$ 2,566,665	\$ 2,442,726	\$ 701,806
Total liabilities	<u>\$ 577,867</u>	<u>\$ 2,566,665</u>	<u>\$ 2,442,726</u>	<u>\$ 701,806</u>
<b>Mental Health Recovery Board</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 3,383,817	\$ 11,705,141	\$ 12,174,266	\$ 2,914,692
Total assets	<u>\$ 3,383,817</u>	<u>\$ 11,705,141</u>	<u>\$ 12,174,266</u>	<u>\$ 2,914,692</u>
<b>Liabilities:</b>				
Due to other governments	\$ 3,383,817	\$ 11,705,141	\$ 12,174,266	\$ 2,914,692
Total liabilities	<u>\$ 3,383,817</u>	<u>\$ 11,705,141</u>	<u>\$ 12,174,266</u>	<u>\$ 2,914,692</u>

(Continued)

**Wayne County, Ohio**

## Combining Statement of Changes in Assets and Liabilities

## Agency Funds

December 31, 2003

	Beginning Balance 01/01/03	Additions	Deductions	Ending Balance 12/31/03
<b>Soil and Water Conservation</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 72,396	\$ 401,949	\$ 369,360	\$ 104,985
Total assets	<u>\$ 72,396</u>	<u>\$ 401,949</u>	<u>\$ 369,360</u>	<u>\$ 104,985</u>
<b>Liabilities:</b>				
Due to other governments	\$ 72,396	\$ 401,949	\$ 369,360	\$ 104,985
Total liabilities	<u>\$ 72,396</u>	<u>\$ 401,949</u>	<u>\$ 369,360</u>	<u>\$ 104,985</u>
<b>Other Agency Funds</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 423,691	\$ 3,181,200	\$ 3,008,800	\$ 596,091
Cash in segregated accounts	575,632	942,428	575,632	942,428
Receivables:				
Real estate and other taxes receivable	300,331	294,948	300,331	294,948
Accounts receivable	1,800	1,420	1,800	1,420
Due from other governments	49,171	25,780	49,171	25,780
Accrued interest	2	856	2	856
Prepayments	2,263	-	2,263	-
Total assets	<u>\$ 1,352,890</u>	<u>\$ 4,446,632</u>	<u>\$ 3,937,999</u>	<u>\$ 1,861,523</u>
<b>Liabilities:</b>				
Due to other governments	828,101	3,551,382	3,413,210	\$ 966,273
Undistributed monies	524,789	895,250	524,789	895,250
Total liabilities	<u>\$ 1,352,890</u>	<u>\$ 4,446,632</u>	<u>\$ 3,937,999</u>	<u>\$ 1,861,523</u>
<b>Total Agency Funds</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 7,939,918	\$ 252,866,623	\$ 252,842,013	\$ 7,964,528
Cash in segregated accounts	575,632	942,428	575,632	942,428
Receivables:				
Real estate and other taxes receivable	80,325,591	86,590,399	80,325,591	86,590,399
Sales taxes receivable	34,130	34,226	34,130	34,226
Accounts receivable	1,800	1,420	1,800	1,420
Due from other governments	2,739,447	4,763,754	2,739,447	4,763,754
Accrued interest	2	856	2	856
Prepayments	2,263	-	2,263	-
Total assets	<u>\$ 91,618,783</u>	<u>\$ 345,199,706</u>	<u>\$ 336,520,878</u>	<u>\$ 100,297,611</u>
<b>Liabilities:</b>				
Due to other governments	\$ 91,093,994	192,915,400	184,607,033	\$ 99,402,361
Undistributed monies	524,789	895,250	524,789	895,250
Total liabilities	<u>\$ 91,618,783</u>	<u>\$ 193,810,650</u>	<u>\$ 185,131,822</u>	<u>\$ 100,297,611</u>

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

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
General Fund  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Property taxes	\$ 3,103,735	\$ 3,478,462	\$ 374,727
Sales taxes	7,050,000	7,728,930	678,930
Charges for services	3,815,209	4,640,374	825,165
Licenses and permits	270,000	312,367	42,367
Fines and forfeitures	275,100	310,035	34,935
Intergovernmental	2,338,565	3,248,573	910,008
Investment income	750,000	1,154,140	404,140
Rental income	150,000	124,546	(25,454)
Other	507,100	765,283	258,183
Total revenues	<u>18,259,709</u>	<u>21,762,710</u>	<u>3,503,001</u>
<u>Expenditures:</u>			
Current:			
General government:			
Legislative and executive			
Commissioners			
Personal services	618,369	611,378	6,991
Contractual services	2,324	1,719	605
Materials and supplies	5,000	3,196	1,804
Other	29,532	23,977	5,555
Total commissioners	<u>655,225</u>	<u>640,270</u>	<u>14,955</u>
Microfilm			
Personal services	153,655	151,454	2,201
Contractual services	30,661	27,348	3,313
Materials and supplies	94,943	82,067	12,876
Total microfilm	<u>279,259</u>	<u>260,869</u>	<u>18,390</u>
Auditor			
Personal services	395,460	394,719	741
Contractual services	45,875	36,975	8,900
Materials and supplies	18,962	18,320	642
Capital Outlay	1,410	1,227	183
Other	47,657	46,009	1,648
Total auditor	<u>509,364</u>	<u>497,250</u>	<u>12,114</u>
Treasurer			
Personal services	205,351	203,423	1,928
Contractual services	27,248	27,228	20
Materials and supplies	25,638	25,638	-
Capital Outlay	600	600	-
Other	8,269	7,078	1,191
Total treasurer	<u>267,106</u>	<u>263,967</u>	<u>3,139</u>



**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget (Non-GAAP) and Actual  
 General Fund  
 Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor			
Personal services	620,778	616,630	4,148
Materials and supplies	12,581	12,577	4
Capital Outlay	1,000	-	1,000
Other	57,118	57,109	9
Total prosecutor	<u>691,477</u>	<u>686,316</u>	<u>5,161</u>
Deputy Registrar			
Personal services	238,109	216,025	22,084
Contractual services	585	300	285
Materials and supplies	2,690	1,524	1,166
Capital Outlay	1,000	500	500
Other	63,996	54,580	9,416
Total registrar	<u>306,380</u>	<u>272,929</u>	<u>33,451</u>
Data processing			
Personal services	44,558	44,324	234
Contractual services	78,810	78,810	-
Materials and supplies	14,645	14,605	40
Capital Outlay	7,788	7,788	-
Other	5,264	5,018	246
Total data processing	<u>151,065</u>	<u>150,545</u>	<u>520</u>
Planning commission			
Personal services	206,028	204,977	1,051
Contractual services	1,200	969	231
Materials and supplies	983	714	269
Capital Outlay	450	250	200
Other	106,603	106,348	255
Total planning commission	<u>315,264</u>	<u>313,258</u>	<u>2,006</u>
Board of elections			
Personal services	281,838	281,321	517
Contractual services	25,495	23,649	1,846
Materials and supplies	31,848	31,848	-
Capital Outlay	1,590	1,189	401
Other	19,075	18,554	521
Total board of elections	<u>359,846</u>	<u>356,561</u>	<u>3,285</u>
Recorder			
Personal services	185,729	181,385	4,344
Contractual services	1,053	696	357
Materials and supplies	2,376	2,375	1
Other	6,961	4,480	2,481
Total recorder	<u>196,119</u>	<u>188,936</u>	<u>7,183</u>

(Continued)

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
General Fund  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and operations			
Personal services	196,074	196,066	8
Contractual services	1,107,348	1,049,910	57,438
Materials and supplies	103,780	93,759	10,021
Capital Outlay	450	450	-
Other	354,179	316,317	37,862
Total maintenance and operations	<u>1,761,831</u>	<u>1,656,502</u>	<u>105,329</u>
Board of revisions			
Other	12,708	10,914	1,794
Buildings and grounds			
Capital Outlay	649,663	402,565	247,098
Real estate property taxes			
Other	24,000	21,237	2,763
Insurance and pensions			
Personal services	1,340,861	1,321,728	19,133
Contractual services	605,021	596,249	8,772
Other	5,950	5,050	900
Total insurance and pensions	<u>1,951,832</u>	<u>1,923,027</u>	<u>28,805</u>
Professional services			
Contractual services	106,445	87,977	18,468
Total general government-legislative and executive	<u>8,237,584</u>	<u>7,733,123</u>	<u>504,461</u>
General government:			
Judicial			
Common pleas court			
Personal services	414,109	413,613	496
Contractual services	101,692	99,791	1,901
Materials and supplies	3,106	3,095	11
Capital Outlay	1,015	1,000	15
Other	26,532	25,943	589
Total common pleas court	<u>546,454</u>	<u>543,442</u>	<u>3,012</u>
Juvenile court			
Personal services	345,009	345,009	-
Contractual services	154,233	127,189	27,044
Materials and supplies	8,097	8,097	-
Capital Outlay	1,099	1,046	53
Other	159,914	141,367	18,547
Total juvenile court	<u>668,352</u>	<u>622,708</u>	<u>45,644</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
General Fund  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate court			
Personal services	143,154	142,394	760
Contractual services	2,250	2,010	240
Materials and supplies	19,930	19,871	59
Capital Outlay	2,000	1,033	967
Other	16,970	16,280	690
Total probate court	184,304	181,588	2,716
Clerk of courts			
Personal services	753,800	753,034	766
Contractual services	7,793	7,649	144
Materials and supplies	25,271	25,271	-
Capital Outlay	500	461	39
Other	9,801	8,921	880
Total clerk of courts	797,165	795,336	1,829
Municipal courts			
Personal services	827,632	815,446	12,186
Contractual services	22,186	17,951	4,235
Materials and supplies	7,951	7,858	93
Capital Outlay	562	562	-
Other	44,780	43,717	1,063
Total municipal courts	903,111	885,534	17,577
Public defender			
Personal services	331,457	321,944	9,513
Contractual services	25,156	17,706	7,450
Materials and supplies	9,085	8,914	171
Capital Outlay	3,210	3,182	28
Other	24,258	20,225	4,033
Total public defender	393,166	371,971	21,195
Law library			
Personal services	33,401	33,192	209
District court of appeals			
Other	62,547	62,547	-
Jury commission			
Personal services	9,662	9,633	29
Contractual services	4,600	4,600	-
Total jury commission	14,262	14,233	29

(Continued)

**Wayne County, Ohio**Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
General Fund  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult probation			
Personal services	136,179	120,667	15,512
Contractual services	5,396	5,006	390
Other	3,784	2,819	965
Total probation	145,359	128,492	16,867
Juvenile probation			
Personal services	405,618	404,883	735
Contractual services	341	341	-
Other	26,950	26,728	222
Total juvenile probation	432,909	431,952	957
Total general government-judicial	4,181,030	4,070,995	110,035
Total general government	12,418,614	11,804,118	614,496
Public safety			
Justice center			
Personal services	908,527	895,157	13,370
Contractual services	403,296	397,413	5,883
Materials and supplies	23,101	22,654	447
Capital Outlay	21,020	14,734	6,286
Other	14,757	14,367	390
Total justice center	1,370,701	1,344,325	26,376
Coroner			
Personal services	71,670	71,562	108
Contractual services	26,628	26,202	426
Materials and supplies	1,246	600	646
Capital Outlay	750	300	450
Other	4,200	4,146	54
Total coroner	104,494	102,810	1,684
Home arrest			
Personal services	89,353	89,318	35
Contractual services	139,744	94,808	44,936
Total home arrest	229,097	184,126	44,971
Sheriff			
Personal services	3,755,082	3,754,865	217
Contractual services	148,543	146,202	2,341
Materials and supplies	264,035	252,800	11,235
Other	193,036	189,299	3,737
Total sheriff	4,360,696	4,343,166	17,530

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
General Fund  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building regulation			
Personal services	296,105	296,105	-
Contractual services	2,591		2,591
Materials and supplies	3,508	3,036	472
Capital Outlay	900	202	698
Other	35,327	28,594	6,733
Total building regulation	338,431	327,937	10,494
Disaster services			
Personal services	123,510	120,902	2,608
Contractual services	8,033	6,903	1,130
Materials and supplies	4,646	4,575	71
Capital Outlay	1,000	930	70
Other	19,741	19,046	695
Total disaster services	156,930	152,356	4,574
Detention home			
Contractual services	765,124	765,124	-
911 system			
Contractual services	97,092	24,602	72,490
Sheriff's policing rotary			
Personal services	197,214	190,191	7,023
Other	194,891	147,296	47,595
Total Sheriff's policing rotary	392,105	337,487	54,618
Pay to stay facility			
Personal services	125,460	125,393	67
Contractual services	327,312	319,983	7,329
Materials and supplies	8,625	8,209	416
Capital Outlay	2,910	2,910	-
Other	1,533	1,476	57
Total pay to stay facility	465,840	457,971	7,869
Total public safety	8,280,510	8,039,904	240,606
Public works			
Engineer			
Personal services	150,538	142,856	7,682
Contractual services	5,204	5,083	121
Materials and supplies	4,169	3,111	1,058
Capital Outlay	1,181	1,000	181
Other	5,029	1,193	3,836
Total engineer	166,121	153,243	12,878
Total public works	166,121	153,243	12,878

(Continued)

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
General Fund  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Health			
TB hospital			
Contractual services	4,932	2,031	2,901
Total TB hospital	4,932	2,031	2,901
Vital statistics			
Contractual services	3,000	2,385	615
Other health			
Personal services			-
Contractual services	10,000	5,000	5,000
Capital Outlay	10,000	10,000	-
Other	176,615	176,615	-
Total other health	196,615	191,615	5,000
Total health	204,547	196,031	8,516
Human services			
Soldiers relief			
Personal services	82,100	81,274	826
Contractual services	8,970	5,550	3,420
Materials and supplies	6,588	5,622	966
Capital Outlay	29,155	23,040	6,115
Other	520,081	451,289	68,792
Total solders relief	646,894	566,775	80,119
Veterans services			
Personal services	168,732	166,491	2,241
Other	91,250	81,102	10,148
Total veterans services	259,982	247,593	12,389
Other charity			
Other	277	218	59
Total human services	907,153	814,586	92,567
Conservation and recreation			
Airport			
Capital Outlay	8,946	-	8,946
Other	132,284	132,190	94
Total airport	141,230	132,190	9,040
Historical society			
Other	30,000	30,000	-
Total conservation and recreation	171,230	162,190	9,040

**Wayne County, Ohio**Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
General Fund  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other			
Agriculture			
Other	502,301	499,766	2,535
Unclaimed monies			
Other	106,193	17,106	89,087
Mt. Eaton landfill trust			
Other	550,000	-	550,000
Miscellaneous			
Personal services	400		400
Contractual services	306,301	264,823	41,478
Other	135,110	81,421	53,689
Total miscellaneous	441,811	346,244	95,567
Total other	1,600,305	863,116	737,189
Total expenditures	23,748,480	22,033,188	1,715,292
Excess of revenues over (under) expenditures	(5,488,771)	(270,478)	5,218,293
<u>Other financing sources (uses):</u>			
Sale of capital assets	-	352	352
Transfers - in	45,000	107,585	62,585
Transfers - out	(1,479,196)	(1,201,305)	277,891
Total other financing sources (uses)	(1,434,196)	(1,093,368)	340,828
Net change in fund balance	(6,922,967)	(1,363,846)	5,559,121
Fund balance at beginning of year	5,854,368	5,854,368	-
Prior year encumbrances appropriated	1,068,599	1,068,599	-
Fund balance at end of year	\$ -	\$ 5,559,121	\$ 5,559,121

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Motor Vehicle and Gas Tax  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Sales taxes	\$ 1,170,000	\$ 1,178,485	\$ 8,485
Charges for services	11,000	40,742	29,742
Fines and forfeitures	150,000	140,405	(9,595)
Intergovernmental	4,482,000	4,972,670	490,670
Other	48,000	38,294	(9,706)
Total revenues	<u>5,861,000</u>	<u>6,370,596</u>	<u>509,596</u>
<u>Expenditures:</u>			
Current:			
Public works			
Personal services	2,523,217	2,371,088	152,129
Contractual services	2,378,677	2,239,097	139,580
Materials and supplies	1,607,053	1,556,174	50,879
Capital Outlay	678,991	651,836	27,155
Other	707,517	693,411	14,106
Total expenditures	<u>7,895,455</u>	<u>7,511,606</u>	<u>383,849</u>
Excess of revenues over (under) expenditures	<u>(2,034,455)</u>	<u>(1,141,010)</u>	<u>893,445</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(350,559)</u>	<u>(348,942)</u>	<u>1,617</u>
Net change in fund balance	(2,385,014)	(1,489,952)	895,062
Fund balance at beginning of year	1,486,636	1,486,636	-
Prior year encumbrances appropriated	898,378	898,378	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 895,062</u>	<u>\$ 895,062</u>



**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
County Board of MRDD  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Property taxes	\$ 5,967,766	\$ 6,180,632	\$ 212,866
Charges for services	66,000	106,619	40,619
Intergovernmental	3,152,758	4,181,474	1,028,716
Investment income	400	819	419
Other	89,294	47,650	(41,644)
Total revenues	<u>9,276,218</u>	<u>10,517,194</u>	<u>1,240,976</u>
<u>Expenditures:</u>			
Current:			
Human services			
Personal services	7,674,404	6,883,890	790,514
Contractual services	2,870,019	2,087,288	782,731
Materials and supplies	257,434	245,344	12,090
Capital Outlay	766,465	492,913	273,552
Other	2,154,460	1,186,131	968,329
Total expenditures	<u>13,722,782</u>	<u>10,895,566</u>	<u>2,827,216</u>
Excess of revenues over (under) expenditures	<u>(4,446,564)</u>	<u>(378,372)</u>	<u>4,068,192</u>
<u>Other financing sources (uses):</u>			
Transfers - in	1,023,500	970,742	(52,758)
Transfers - out	(1,025,484)	(970,742)	54,742
Total other financing sources (uses)	<u>(1,984)</u>	<u>-</u>	<u>1,984</u>
Net change in fund balance	(4,448,548)	(378,372)	4,070,176
Fund balance at beginning of year	6,136,151	6,136,151	-
Prior year encumbrances appropriated	864,336	864,336	-
Fund balance at end of year	<u>\$ 2,551,939</u>	<u>\$ 6,622,115</u>	<u>\$ 4,070,176</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Job and Family Services  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 7,505,000	\$ 7,327,590	\$ (177,410)
Other	645,000	564,439	(80,561)
Total revenues	<u>8,150,000</u>	<u>7,892,029</u>	<u>(257,971)</u>
<u>Expenditures:</u>			
Current:			
General government:			
Human services			
Personal services	2,420,105	2,420,105	-
Contractual services	5,738,141	5,644,832	93,309
Materials and supplies	87,587	87,586	1
Capital Outlay	118,750	118,750	-
Other	940,253	769,742	170,511
Total expenditures	<u>9,304,836</u>	<u>9,041,015</u>	<u>263,821</u>
Excess of revenues over (under) expenditures	<u>(1,154,836)</u>	<u>(1,148,986)</u>	<u>5,850</u>
<u>Other financing sources (uses):</u>			
Transfers - in	<u>361,950</u>	<u>380,053</u>	<u>18,103</u>
Net change in fund balance	(792,886)	(768,933)	23,953
Fund balance at beginning of year	158,753	158,753	-
Prior year encumbrances appropriated	874,133	874,133	-
Fund balance at end of year	<u>\$ 240,000</u>	<u>\$ 263,953</u>	<u>\$ 23,953</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Wayne County Care Center  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Property taxes	\$ 1,007,827	\$ 1,043,275	\$ 35,448
Charges for services	820,000	1,021,336	201,336
Intergovernmental	1,831,773	1,897,981	66,208
Other	3,000	9,252	6,252
Total revenues	<u>3,662,600</u>	<u>3,971,844</u>	<u>309,244</u>
<u>Expenditures:</u>			
Current:			
Human services			
Personal services	3,179,343	3,164,711	14,632
Contractual services	288,162	270,438	17,724
Materials and supplies	543,459	529,258	14,201
Capital Outlay	34,182	20,392	13,790
Other	52,871	16,281	36,590
Total expenditures	<u>4,098,017</u>	<u>4,001,080</u>	<u>96,937</u>
Excess of revenues over (under) expenditures	<u>(435,417)</u>	<u>(29,236)</u>	<u>406,181</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(301,460)</u>	<u>(100,000)</u>	<u>201,460</u>
Net change in fund balance	(736,877)	(129,236)	607,641
Fund balance at beginning of year	2,427,431	2,427,431	-
Prior year encumbrances appropriated	109,446	109,446	-
Fund balance at end of year	<u>\$ 1,800,000</u>	<u>\$ 2,407,641</u>	<u>\$ 607,641</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Children Services Board  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Property taxes	\$ 1,517,351	\$ 1,552,737	\$ 35,386
Charges for services	536,882	679,606	142,724
Intergovernmental	2,632,269	2,634,083	1,814
Other	22,000	49,531	27,531
Total revenues	<u>4,708,502</u>	<u>4,915,957</u>	<u>207,455</u>
<u>Expenditures:</u>			
Current:			
Human services			
Personal services	3,207,745	3,052,261	155,484
Contractual services	3,356,705	3,334,040	22,665
Materials and supplies	75,025	73,081	1,944
Capital Outlay	33,134	33,118	16
Other	142,149	137,975	4,174
Total expenditures	<u>6,814,758</u>	<u>6,630,475</u>	<u>184,283</u>
Excess of revenues over (under) expenditures	<u>(2,106,256)</u>	<u>(1,714,518)</u>	<u>391,738</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(110,000)</u>	<u>-</u>	<u>110,000</u>
Net change in fund balance	(2,216,256)	(1,714,518)	501,738
Fund balance at beginning of year	1,885,121	1,885,121	-
Prior year encumbrances appropriated	331,135	331,135	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 501,738</u>	<u>\$ 501,738</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Delinquent Real Estate Tax Assessment Collection  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 120,000	\$ 151,206	\$ 31,206
Other	-	3,968	3,968
Total revenues	120,000	155,174	35,174
<u>Expenditures:</u>			
Current:			
General government:			
Legislative and executive			
Personal services	101,720	78,326	23,394
Contractual services	12,000	9,493	2,507
Materials and supplies	9,112	7,000	2,112
Capital Outlay	5,000	3,337	1,663
Other	161,277	49,964	111,313
Total expenditures	289,109	148,120	140,989
Excess of revenues over (under) expenditures	(169,109)	7,054	176,163
<u>Other financing sources (uses):</u>			
Transfers - out	(152,804)	-	152,804
Net change in fund balance	(321,913)	7,054	328,967
Fund balance at beginning of year	319,118	319,118	-
Prior year encumbrances appropriated	2,795	2,795	-
Fund balance at end of year	\$ -	\$ 328,967	\$ 328,967

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Real Estate Assessment  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 825,000	\$ 876,075	\$ 51,075
Licenses and permits	7,500	2,026	(5,474)
Other	6,500	7,455	955
Total revenues	<u>839,000</u>	<u>885,556</u>	<u>46,556</u>
<u>Expenditures:</u>			
Current:			
General government:			
Legislative and executive			
Personal services	593,655	524,293	69,362
Contractual services	150,639	150,049	590
Materials and supplies	22,839	10,023	12,816
Other	137,511	134,424	3,087
Total expenditures	<u>904,644</u>	<u>818,789</u>	<u>85,855</u>
Excess of revenues over (under) expenditures	<u>(65,644)</u>	<u>66,767</u>	<u>132,411</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(399,335)</u>	<u>-</u>	<u>399,335</u>
Net change in fund balance	(464,979)	66,767	531,746
Fund balance at beginning of year	413,990	413,990	-
Prior year encumbrances appropriated	50,989	50,989	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 531,746</u>	<u>\$ 531,746</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Indigent Guardianship  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 13,000	\$ 15,590	\$ 2,590
<u>Expenditures:</u>			
Current:			
General government:			
Judicial			
Other	83,807	12,803	71,004
Total expenditures	83,807	12,803	71,004
Net change in fund balance	(70,807)	2,787	73,594
Fund balance at beginning of year	65,966	65,966	-
Prior year encumbrances appropriated	4,841	4,841	-
Fund balance at end of year	\$ -	\$ 73,594	\$ 73,594

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Computerized Legal Research  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 3,149	\$ 4,247	\$ 1,098
<u>Expenditures:</u>			
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	3,149	4,247	1,098
<u>Other financing sources (uses):</u>			
Transfers - out	(6,911)	(6,911)	-
Net change in fund balance	(3,762)	(2,664)	1,098
Fund balance at beginning of year	3,762	3,762	-
Fund balance at end of year	\$ -	\$ 1,098	\$ 1,098



**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Victims Assistance Trust  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Other	\$ -	\$ 4,286	\$ 4,286
<u>Expenditures:</u>			
Current:			
Public safety			
Other	1,729	1,649	80
Net change in fund balance	(1,729)	2,637	4,366
Fund balance at beginning of year	1,649	1,649	-
Prior year encumbrances appropriated	80	80	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 4,366</u>	<u>\$ 4,366</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Youth Services Subsidy Grant  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 183,017	\$ 183,017	\$ -
<u>Expenditures:</u>			
Current:			
Public safety			
Contractual services	296,971	186,850	110,121
Materials and supplies	7,921	2,161	5,760
Total expenditures	304,892	189,011	115,881
Net change in fund balance	(121,875)	(5,994)	115,881
Fund balance at beginning of year	31,196	31,196	-
Prior year encumbrances appropriated	90,679	90,679	-
Fund balance at end of year	\$ -	\$ 115,881	\$ 115,881

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Dog and Kennel  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 200,000	\$ 222,424	\$ 22,424
Fines and forfeitures	500	775	275
Other	12,500	18,519	6,019
Total revenues	<u>213,000</u>	<u>241,718</u>	<u>28,718</u>
<u>Expenditures:</u>			
Current:			
Health			
Personal services	108,978	90,052	18,926
Contractual services	91,932	88,600	3,332
Materials and supplies	21,267	6,350	14,917
Capital Outlay	3,684	1,740	1,944
Other	50,643	48,328	2,315
Total expenditures	<u>276,504</u>	<u>235,070</u>	<u>41,434</u>
Excess of revenues over (under) expenditures	<u>(63,504)</u>	<u>6,648</u>	<u>70,152</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(27,813)</u>	<u>-</u>	<u>27,813</u>
Net change in fund balance	(91,317)	6,648	97,965
Fund balance at beginning of year	82,889	82,889	-
Prior year encumbrances appropriated	8,428	8,428	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 97,965</u>	<u>\$ 97,965</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Hazardous Materials  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 12,003	\$ 12,003	\$ -
Intergovernmental	45,830	45,830	-
Total revenues	<u>57,833</u>	<u>57,833</u>	<u>-</u>
<u>Expenditures:</u>			
Current:			
Health			
Personal services	53,385	50,683	2,702
Contractual services	76,297	60,497	15,800
Total expenditures	<u>129,682</u>	<u>111,180</u>	<u>18,502</u>
Excess of revenues over (under) expenditures	<u>(71,849)</u>	<u>(53,347)</u>	<u>18,502</u>
<u>Other financing sources (uses):</u>			
Transfers - in	17,000	32,502	15,502
Net change in fund balance	(54,849)	(20,845)	34,004
Fund balance at beginning of year	37,947	37,947	-
Prior year encumbrances appropriated	16,902	16,902	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 34,004</u>	<u>\$ 34,004</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Bureau of Support  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 231,000	\$ 296,576	\$ 65,576
Intergovernmental	1,307,941	1,245,155	(62,786)
Other	4,000	1,210	(2,790)
Total revenues	<u>1,542,941</u>	<u>1,542,941</u>	<u>-</u>
<u>Expenditures:</u>			
Current:			
Human services			
Personal services	1,155,239	1,155,225	14
Contractual services	519,565	462,299	57,266
Materials and supplies	65,029	58,082	6,947
Capital Outlay	64,047	51,468	12,579
Other	244,174	244,172	2
Total expenditures	<u>2,048,054</u>	<u>1,971,246</u>	<u>76,808</u>
Net change in fund balance	(505,113)	(428,305)	76,808
Fund balance at beginning of year	254,945	254,945	-
Prior year encumbrances appropriated	250,168	250,168	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 76,808</u>	<u>\$ 76,808</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Community Development Block Grant  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 1,388,214	\$ 759,493	\$ (628,721)
Investment income	3,000	5,148	2,148
Other	63,080	76,539	13,459
Total revenues	<u>1,454,294</u>	<u>841,180</u>	<u>(613,114)</u>
<u>Expenditures:</u>			
Current:			
Economic development and assistance			
Capital Outlay	1,867,395	1,198,396	668,999
Other	165,000	54,774	110,226
Total expenditures	<u>2,032,395</u>	<u>1,253,170</u>	<u>779,225</u>
Excess of revenues over (under) expenditures	<u>(578,101)</u>	<u>(411,990)</u>	<u>166,111</u>
<u>Other financing sources (uses):</u>			
Total other financing sources (uses)	<u>-</u>	<u>11,464</u>	<u>11,464</u>
Net change in fund balance	(578,101)	(400,526)	177,575
Fund balance at beginning of year	464,937	464,937	-
Prior year encumbrances appropriated	113,164	113,164	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 177,575</u>	<u>\$ 177,575</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Ditch Maintenance  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Special assessments	\$ 372	\$ 1,492	\$ 1,120
<u>Expenditures:</u>			
Current:			
Capital Outlay			
Contractual services	19,062	-	19,062
Capital Outlay	500	-	500
Total expenditures	19,562	-	19,562
Net change in fund balance	(19,190)	1,492	20,682
Fund balance at beginning of year	19,190	19,190	-
Fund balance at end of year	\$ -	\$ 20,682	\$ 20,682

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
COPS Program  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Total revenues	\$ -	\$ -	\$ -
<u>Expenditures:</u>			
Current:			
Public safety			
Other	4,311	4,311	-
Total expenditures	4,311	4,311	-
Net change in fund balance	(4,311)	(4,311)	-
Fund balance at beginning of year	4,311	4,311	-
Fund balance at end of year	\$ -	\$ -	\$ -



**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Law Enforcement Block Grant  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Fines and forfeitures	\$ 1,000	\$ 2,806	\$ 1,806
<u>Expenditures:</u>			
Current:			
Public safety			
Other	19,109	853	18,256
Total expenditures	19,109	853	18,256
Net change in fund balance	(18,109)	1,953	20,062
Fund balance at beginning of year	18,109	18,109	-
Fund balance at end of year	\$ -	\$ 20,062	\$ 20,062

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Enforcement and Education  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Fines and forfeitures	\$ 761	\$ 761	\$ -
<u>Expenditures:</u>			
Current:			
Public safety			
Other	7,801	-	7,801
Total expenditures	7,801	-	7,801
Net change in fund balance	(7,040)	761	7,801
Fund balance at beginning of year	7,040	7,040	-
Fund balance at end of year	\$ -	\$ 7,801	\$ 7,801

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Indigent Driver Alcohol Treatment  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 150	\$ 538	\$ 388
Fines and forfeitures	30,000	35,215	5,215
Total revenues	<u>30,150</u>	<u>35,753</u>	<u>5,603</u>
<u>Expenditures:</u>			
Current:			
Public safety			
Other	176,287	-	176,287
Total expenditures	<u>176,287</u>	<u>-</u>	<u>176,287</u>
Net change in fund balance	(146,137)	35,753	181,890
Fund balance at beginning of year	146,137	146,137	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 181,890</u>	<u>\$ 181,890</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Litter Control  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 268,756	\$ 272,957	\$ 4,201
Other	12,330	13,479	1,149
Total revenues	<u>281,086</u>	<u>286,436</u>	<u>5,350</u>
<u>Expenditures:</u>			
Current:			
Public works			
Personal services	91,004	90,037	967
Contractual services	205,257	201,914	3,343
Materials and supplies	1,031	-	1,031
Capital Outlay	19,000	18,973	27
Other	46,159	37,497	8,662
Total expenditures	<u>362,451</u>	<u>348,421</u>	<u>14,030</u>
Net change in fund balance	(81,365)	(61,985)	19,380
Fund balance at beginning of year	56,761	56,761	-
Prior year encumbrances appropriated	24,604	24,604	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 19,380</u>	<u>\$ 19,380</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Probation Services  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 6,000	\$ 7,780	\$ 1,780
<u>Expenditures:</u>			
Current:			
Public safety			
Other	20,286	11,237	9,049
Total expenditures	20,286	11,237	9,049
Net change in fund balance	(14,286)	(3,457)	10,829
Fund balance at beginning of year	9,240	9,240	-
Prior year encumbrances appropriated	5,046	5,046	-
Fund balance at end of year	\$ -	\$ 10,829	\$ 10,829

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Felony Delinquent Care and Custody  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 211,500	\$ 213,801	\$ 2,301
<u>Expenditures:</u>			
Current:			
Public safety			
Contractual services	315,550	155,992	159,558
Other	20,000	20,000	-
Total expenditures	335,550	175,992	159,558
Excess of revenues over (under) expenditures	(124,050)	37,809	161,859
<u>Other financing sources (uses):</u>			
Transfers - out	(10,830)	-	10,830
Net change in fund balance	(134,880)	37,809	172,689
Fund balance at beginning of year	132,330	132,330	-
Prior year encumbrances appropriated	2,550	2,550	-
Fund balance at end of year	\$ -	\$ 172,689	\$ 172,689

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Recorder's Equipment  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 75,000	\$ 123,135	\$ 48,135
<u>Expenditures:</u>			
Current:			
General government:			
Legislative and executive			
Contractual services	166,077	165,229	848
Total expenditures	166,077	165,229	848
Net change in fund balance	(91,077)	(42,094)	48,983
Fund balance at beginning of year	66,507	66,507	-
Prior year encumbrances appropriated	24,570	24,570	-
Fund balance at end of year	\$ -	\$ 48,983	\$ 48,983

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Solid Waste District Litter Grant  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 74,335	\$ 76,335	\$ 2,000
<u>Expenditures:</u>			
Current:			
Public works			
Personal services	73,165	51,943	21,222
Contractual services	4,164	4,130	34
Other	18,842	17,666	1,176
Total expenditures	96,171	73,739	22,432
Net change in fund balance	(21,836)	2,596	24,432
Fund balance at beginning of year	14,444	14,444	-
Prior year encumbrances appropriated	7,392	7,392	-
Fund balance at end of year	\$ -	\$ 24,432	\$ 24,432



**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Local Emergency Planning  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 33,990	\$ 33,990	\$ -
<u>Expenditures:</u>			
Current:			
General government:			
Other	4,430	2,511	1,919
Total expenditures	4,430	2,511	1,919
Excess of revenues over (under) expenditures	29,560	31,479	1,919
<u>Other financing sources (uses):</u>			
Transfers - out	(32,502)	(32,502)	-
Net change in fund balance	(2,942)	(1,023)	1,919
Fund balance at beginning of year	2,000	2,000	-
Prior year encumbrances appropriated	942	942	-
Fund balance at end of year	\$ -	\$ 1,919	\$ 1,919

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Narcotics Task Force  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 38,772	\$ 39,651	\$ 879
<u>Expenditures:</u>			
Current:			
Public safety			
Personal services	47,269	42,270	4,999
Other	11,618	11,063	555
Total expenditures	58,887	53,333	5,554
Net change in fund balance	(20,115)	(13,682)	6,433
Fund balance at beginning of year	20,115	20,115	-
Fund balance at end of year	\$ -	\$ 6,433	\$ 6,433

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Pilot Probation Program  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 223,405	\$ 147,882	\$ (75,523)
<u>Expenditures:</u>			
Current:			
Public safety			
Personal services	184,228	104,450	79,778
Contractual services	42,603	25,650	16,953
Materials and supplies	1,590	871	719
Capital Outlay	8,407	4,502	3,905
Other	57,512	50,377	7,135
Total expenditures	294,340	185,850	108,490
Net change in fund balance	(70,935)	(37,968)	32,967
Fund balance at beginning of year	57,806	57,806	-
Prior year encumbrances appropriated	13,129	13,129	-
Fund balance at end of year	\$ -	\$ 32,967	\$ 32,967

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Certificate of Title Administration  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 382,500	\$ 406,808	\$ 24,308
Investment income	-	3,000	3,000
Total revenues	<u>382,500</u>	<u>409,808</u>	<u>27,308</u>
<u>Expenditures:</u>			
Current:			
General government:			
Legislative and executive			
Personal services	218,235	216,224	2,011
Contractual services	6,331	5,553	778
Materials and supplies	11,679	11,263	416
Capital Outlay	27,250	27,110	140
Other	57,472	42,396	15,076
Total expenditures	<u>320,967</u>	<u>302,546</u>	<u>18,421</u>
Excess of revenues over (under) expenditures	<u>61,533</u>	<u>107,262</u>	<u>45,729</u>
<u>Other financing sources (uses):</u>			
Transfers - out	<u>(218,600)</u>	<u>-</u>	<u>218,600</u>
Net change in fund balance	(157,067)	107,262	264,329
Fund balance at beginning of year	149,208	149,208	-
Prior year encumbrances appropriated	7,859	7,859	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 264,329</u>	<u>\$ 264,329</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
CHIP Program  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 408,162	\$ 408,162	\$ -
<u>Expenditures:</u>			
Current:			
Urban redevelopment and housing			
Capital Outlay	377,831	377,831	-
Other	25,598	25,598	-
Total expenditures	403,429	403,429	-
Excess of revenues over (under) expenditures	4,733	4,733	-
<u>Other financing sources (uses):</u>			
Transfers - out	(11,464)	(11,464)	-
Net change in fund balance	(6,731)	(6,731)	-
Fund balance at beginning of year	(42,589)	(42,589)	-
Prior year encumbrances appropriated	49,320	49,320	-
Fund balance at end of year	\$ -	\$ -	\$ -

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Court Computerization  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Fines and forfeitures	\$ 187,000	\$ 195,281	\$ 8,281
<u>Expenditures:</u>			
Current:			
General government:			
Judicial			
Personal services	11,800	8,453	3,347
Contractual services	36,501	20,000	16,501
Other	207,380	90,707	116,673
Total expenditures	255,681	119,160	136,521
Excess of revenues over (under) expenditures	(68,681)	76,121	144,802
<u>Other financing sources (uses):</u>			
Transfers - in	190,000	210,676	20,676
Transfers - out	(239,876)	(203,766)	36,110
Total other financing sources (uses)	(49,876)	6,910	56,786
Net change in fund balance	(118,557)	83,031	201,588
Fund balance at beginning of year	223,101	223,101	-
Prior year encumbrances appropriated	13,656	13,656	-
Fund balance at end of year	\$ 118,200	\$ 319,788	\$ 201,588

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Victim Witness Assistance Program  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 201,531	\$ 98,717	\$ (102,814)
<u>Expenditures:</u>			
Current:			
Public safety			
Personal services	219,836	114,691	105,145
Contractual services	18,957	17,039	1,918
Materials and supplies	61	-	61
Capital Outlay	2,706	1,405	1,301
Other	39,905	3,294	36,611
Fringe Benefits	3,000	-	3,000
Total expenditures	284,465	136,429	148,036
Excess of revenues over (under) expenditures	(82,934)	(37,712)	45,222
<u>Other financing sources (uses):</u>			
Advances - out	(10,495)	-	10,495
Transfers - in	50,687	50,687	-
Total other financing sources (uses)	40,192	50,687	10,495
Net change in fund balance	(42,742)	12,975	55,717
Fund balance at beginning of year	41,615	41,615	-
Prior year encumbrances appropriated	1,127	1,127	-
Fund balance at end of year	\$ -	\$ 55,717	\$ 55,717

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Home Arrest Grant  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 135,974	\$ 89,881	\$ (46,093)
<u>Expenditures:</u>			
Current:			
Public safety			
Personal services	134,630	90,099	44,531
Contractual services	1,030	1,000	30
Materials and supplies	1,496	259	1,237
Capital Outlay	201	-	201
Other	20,070	246	19,824
Total expenditures	157,427	91,604	65,823
Net change in fund balance	(21,453)	(1,723)	19,730
Fund balance at beginning of year	19,099	19,099	-
Prior year encumbrances appropriated	2,323	2,323	-
Fund balance at end of year	\$ (31)	\$ 19,699	\$ 19,730



**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
VOCA Grant  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 36,000	\$ 18,000	\$ (18,000)
<u>Expenditures:</u>			
Current:			
Public safety			
Contractual services	50,335	44,355	5,980
Other	9,535	1,236	8,299
Total expenditures	59,870	45,591	14,279
Excess of revenues over (under) expenditures	(23,870)	(27,591)	(3,721)
<u>Other financing sources (uses):</u>			
Transfers - in	6,000	6,000	-
Net change in fund balance	(17,870)	(21,591)	(3,721)
Fund balance at beginning of year	1,663	1,663	-
Prior year encumbrances appropriated	16,207	16,207	-
Fund balance at end of year	\$ -	\$ (3,721)	\$ (3,721)

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Juvenile Accountability Incentive Block Grant  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 24,163	\$ 33,652	\$ 9,489
<u>Expenditures:</u>			
Current:			
Public safety			
Contractual services	33,300	31,800	1,500
Materials and supplies	1,000	1,000	-
Other	3,582	276	3,306
Total expenditures	37,882	33,076	4,806
Excess of revenues over (under) expenditures	(13,719)	576	14,295
<u>Other financing sources (uses):</u>			
Transfers - in	2,173	2,173	-
Net change in fund balance	(11,546)	2,749	14,295
Fund balance at beginning of year	1,433	1,433	-
Prior year encumbrances appropriated	10,113	10,113	-
Fund balance at end of year	\$ -	\$ 14,295	\$ 14,295

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Court Security Grant  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Total revenues	\$ -	\$ -	\$ -
<u>Expenditures:</u>			
Current:			
General government:			
Contractual services	4,461	3,557	904
Total expenditures	4,461	3,557	904
Net change in fund balance	(4,461)	(3,557)	904
Fund balance at beginning of year	-	-	-
Prior year encumbrances appropriated	4,461	4,461	-
Fund balance at end of year	\$ -	\$ 904	\$ 904

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Highway Safety Grant  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 29,196	\$ 32,726	\$ 3,530
<u>Expenditures:</u>			
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	29,196	32,726	3,530
<u>Other financing sources (uses):</u>			
Transfers - out	(29,196)	(29,196)	-
Net change in fund balance	-	3,530	3,530
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ 3,530	\$ 3,530

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Mediation Services  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 50,000	\$ 60,702	\$ 10,702
<u>Expenditures:</u>			
Current:			
Public safety			
Contractual services	78,225	44,500	33,725
Total expenditures	78,225	44,500	33,725
Net change in fund balance	(28,225)	16,202	44,427
Fund balance at beginning of year	23,225	23,225	-
Prior year encumbrances appropriated	5,000	5,000	-
Fund balance at end of year	\$ -	\$ 44,427	\$ 44,427

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Municipal Court Probation  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 70,000	\$ 152,054	\$ 82,054
<u>Expenditures:</u>			
Current:			
Public safety			
Other	102,949	47,765	55,184
Total expenditures	102,949	47,765	55,184
Excess of revenues over (under) expenditures	(32,949)	104,289	137,238
<u>Other financing sources (uses):</u>			
Transfers - out	(31,853)	(31,853)	-
Net change in fund balance	(64,802)	72,436	137,238
Fund balance at beginning of year	32,393	32,393	-
Prior year encumbrances appropriated	32,409	32,409	-
Fund balance at end of year	\$ -	\$ 137,238	\$ 137,238

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Department of Justice Special Projects  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 599,871	\$ 174,442	\$ (425,429)
<u>Expenditures:</u>			
Current:			
Public safety			
Materials and supplies			-
Capital Outlay	490,044	217,688	272,356
Other	159,827	24,227	135,600
Total expenditures	649,871	241,915	407,956
Net change in fund balance	(50,000)	(67,473)	(17,473)
Fund balance at beginning of year	12,792	12,792	-
Prior year encumbrances appropriated	37,208	37,208	-
Fund balance at end of year	\$ -	\$ (17,473)	\$ (17,473)

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Employee Benefits Liability  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Total revenues	\$ -	\$ -	\$ -
<u>Expenditures:</u>			
Current:			
Other			
Personal services	805,713	-	805,713
Total expenditures	805,713	-	805,713
Net change in fund balance	(805,713)	-	805,713
Fund balance at beginning of year	805,713	805,713	-
Fund balance at end of year	\$ -	\$ 805,713	\$ 805,713



**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Mt. Eaton Landfill  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Other	\$ 50,000	\$ 99,948	\$ 49,948
<u>Expenditures:</u>			
Current:			
Public works			
Personal services			-
Contractual services	50,000	10,600	39,400
Total expenditures	50,000	10,600	39,400
Excess of revenues over (under) expenditures	-	89,348	89,348
<u>Other financing sources (uses):</u>			
Transfers - out	(302,678)	-	302,678
Net change in fund balance	(302,678)	89,348	392,026
Fund balance at beginning of year	302,678	302,678	-
Fund balance at end of year	\$ -	\$ 392,026	\$ 392,026

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
County Transportation Grant  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 75,000	\$ 69,654	\$ (5,346)
<u>Expenditures:</u>			
Current:			
Transportation			
Capital Outlay	75,000	75,000	-
Total expenditures	75,000	75,000	-
Net change in fund balance	-	(5,346)	(5,346)
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ (5,346)	\$ (5,346)

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Debt Retirement  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Rental income	\$ 109,861	\$ 113,963	\$ 4,102
<u>Expenditures:</u>			
Current:			
Other			
Other	77,598	550	77,048
Debt service:			
Principal retirement	319,390	319,390	-
Interest and fiscal charges	811,474	811,474	-
Total debt service	1,130,864	1,130,864	-
Total expenditures	1,208,462	1,131,414	77,048
Excess of revenues over (under) expenditures	(1,098,601)	(1,017,451)	81,150
<u>Other financing sources (uses):</u>			
Transfers - in	1,016,433	1,012,786	(3,647)
Net change in fund balance	(82,168)	(4,665)	77,503
Fund balance at beginning of year	877,575	877,575	-
Fund balance at end of year	\$ 795,407	\$ 872,910	\$ 77,503

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
County Building Construction  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 8,000	\$ 9,276	\$ 1,276
Intergovernmental	63,676	63,676	-
Rental income	14,520	30,375	15,855
Total revenues	86,196	103,327	17,131
<u>Expenditures:</u>			
Capital Outlay			
Capital Outlay	5,222,503	4,912,088	310,415
Total expenditures	5,222,503	4,912,088	310,415
Excess of revenues over (under) expenditures	(5,136,307)	(4,808,761)	327,546
<u>Other financing sources (uses):</u>			
Transfers - in	401,957	401,957	-
Transfers - out	(651,957)	(533,257)	118,700
Total other financing sources (uses)	(250,000)	(131,300)	118,700
Net change in fund balance	(5,386,307)	(4,940,061)	446,246
Fund balance at beginning of year	3,212,243	3,212,243	-
Prior year encumbrances appropriated	3,724,065	3,724,065	-
Fund balance at end of year	\$ 1,550,001	\$ 1,996,247	\$ 446,246

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Issue II  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 307,790	\$ 307,790	\$ -
<u>Expenditures:</u>			
Capital Outlay			
Capital Outlay	321,235	321,235	-
Other	297	297	-
Total expenditures	321,532	321,532	-
Net change in fund balance	(13,742)	(13,742)	-
Fund balance at beginning of year	(140,801)	(140,801)	-
Prior year encumbrances appropriated	154,543	154,543	-
Fund balance at end of year	\$ -	\$ -	\$ -

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Justice Center Communications  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for services	\$ 10,000	\$ 12,131	\$ 2,131
<u>Expenditures:</u>			
Capital Outlay			
Capital Outlay	40,000	-	40,000
Other	64,944	6,200	58,744
Total expenditures	104,944	6,200	98,744
Net change in fund balance	(94,944)	5,931	100,875
Fund balance at beginning of year	91,647	91,647	-
Prior year encumbrances appropriated	3,297	3,297	-
Fund balance at end of year	\$ -	\$ 100,875	\$ 100,875

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Federal Bridge Project  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 693,205	\$ 569,535	\$ (123,670)
<u>Expenditures:</u>			
Capital Outlay			
Capital Outlay	693,205	606,868	86,337
Total expenditures	693,205	606,868	86,337
Net change in fund balance	-	(37,333)	(37,333)
Fund balance at beginning of year	(19,514)	(19,514)	-
Prior year encumbrances appropriated	19,514	19,514	-
Fund balance at end of year	\$ -	\$ (37,333)	\$ (37,333)

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Railroad Crossing Improvement  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ -	\$ 3,000	\$ 3,000
<u>Expenditures:</u>			
Capital Outlay			
Capital Outlay	3,000	3,000	-
Total expenditures	3,000	3,000	-
Excess of revenues over (under) expenditures	(3,000)	-	3,000
<u>Other financing sources (uses):</u>			
Transfers - in	3,000	3,000	-
Net change in fund balance	-	3,000	3,000
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ 3,000	\$ 3,000



**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Airport Improvement  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 460,800	\$ 97,208	\$ (363,592)
Other	83,448	83,448	-
Total revenues	<u>544,248</u>	<u>180,656</u>	<u>(363,592)</u>
<u>Expenditures:</u>			
Capital Outlay			
Capital Outlay	<u>547,992</u>	<u>223,604</u>	<u>324,388</u>
Total expenditures	<u>547,992</u>	<u>223,604</u>	<u>324,388</u>
Net change in fund balance	(3,744)	(42,948)	(39,204)
Fund balance at beginning of year	(33,692)	(33,692)	-
Prior year encumbrances appropriated	<u>37,436</u>	<u>37,436</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ (39,204)</u>	<u>\$ (39,204)</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Burbank Sewer Construction  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Other	\$ 761,008	\$ 633,762	\$ (127,246)
<u>Expenditures:</u>			
Capital Outlay			
Capital Outlay	2,713,091	2,559,776	153,315
Total expenditures	2,713,091	2,559,776	153,315
Excess of revenues over (under) expenditures	(1,952,083)	(1,926,014)	26,069
<u>Other financing sources (uses):</u>			
Proceeds of notes	1,790,000	-	(1,790,000)
Transfers - in	-	221,300	221,300
Total other financing sources (uses)	1,790,000	221,300	(1,568,700)
Net change in fund balance	(162,083)	(1,704,714)	(1,542,631)
Fund balance at beginning of year	29,265	29,265	-
Prior year encumbrances appropriated	132,818	132,818	-
Fund balance at end of year	\$ -	\$ (1,542,631)	\$ (1,542,631)

**Wayne County, Ohio**

Schedule of Revenues, Expenses and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Kidron Sewer Construction  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Total revenues	\$ -	\$ -	\$ -
<u>Expenditures:</u>			
Capital Outlay			
Contractual services	7,000	4,600	2,400
Other	3,000	2,725	275
Total expenditures	10,000	7,325	2,675
Excess of revenues over (under) expenditures	(10,000)	(7,325)	2,675
<u>Other financing sources (uses):</u>			
Transfers - in	10,000	10,000	-
Net change in fund balance	-	2,675	2,675
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ 2,675	\$ 2,675

**Wayne County, Ohio**

Schedule of Revenues, Expenses and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Sanitary Sewer District  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 282,140	\$ 290,689	\$ 8,549
Other	1,100	19,318	18,218
Total operating revenues	<u>283,240</u>	<u>310,007</u>	<u>26,767</u>
<u>Operating expenses:</u>			
Personal services	169,502	169,193	309
Contractual services	339,070	255,390	83,680
Materials and supplies	20,411	17,846	2,565
Capital Outlay	45,299	14,405	30,894
Other operating expenses	32,082	24,845	7,237
Total operating expenses	<u>606,364</u>	<u>481,679</u>	<u>124,685</u>
Net loss before operating transfers	<u>(323,124)</u>	<u>(171,672)</u>	<u>151,452</u>
Transfers - in	55,553	55,561	8
Transfers - out	<u>(6,548)</u>	<u>(6,548)</u>	<u>-</u>
Net income (loss)	<u>(274,119)</u>	<u>(122,659)</u>	<u>151,460</u>
Retained earnings at beginning of year	168,738	168,738	-
Prior year encumbrances appropriated	<u>105,381</u>	<u>105,381</u>	<u>-</u>
Retained earnings at end of year	<u>\$ -</u>	<u>\$ 151,460</u>	<u>\$ 151,460</u>

**Wayne County, Ohio**

Schedule of Revenues, Expenses and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Health Care  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 6,560,000	\$ 6,612,197	\$ 52,197
<u>Operating expenses:</u>			
Contractual services	1,004,621	1,004,620	1
Claims	6,200,000	5,894,804	305,196
Other operating expenses	18,191	4,101	14,090
Total operating expenses	7,222,812	6,903,525	319,287
Operating loss	(662,812)	(291,328)	371,484
<u>Non operating revenues:</u>			
Interest	8,000	3,981	(4,019)
Net loss	(654,812)	(287,347)	367,465
Retained earnings at beginning of year	726,210	726,210	-
Prior year encumbrances appropriated	8,602	8,602	-
Retained earnings at end of year	\$ 80,000	\$ 447,465	\$ 367,465

**Wayne County, Ohio**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget (Non-GAAP) and Actual  
Children Services Trust  
Year ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Investment income	\$ 500	\$ 1,692	\$ 1,192
Other	5,500	28,010	22,510
Total revenues	<u>6,000</u>	<u>29,702</u>	<u>23,702</u>
<u>Expenditures:</u>			
Current:			
Human services			
Contractual services	152,622	18,644	133,978
Total expenditures	<u>152,622</u>	<u>18,644</u>	<u>133,978</u>
Net change in fund balance	(146,622)	11,058	157,680
Fund balance at beginning of year	145,594	145,594	-
Prior year encumbrances appropriated	1,028	1,028	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 157,680</u>	<u>\$ 157,680</u>

# Statistical Section







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**Wayne County, Ohio**

General Governmental Revenues by Source and Expenditures by Function

Last Ten Years (1), (2)

	Fiscal Year Ended December 31, 2003	Fiscal Year Ended December 31, 2002	Fiscal Year Ended December 31, 2001	Fiscal Year Ended December 31, 2000
<u>Revenues:</u>				
Taxes	\$ 21,464,455	\$ 20,729,563	\$ 20,581,248	\$ 20,059,032
Charges for services	8,874,027	7,914,463	7,568,641	7,032,594
Licenses and permits	317,086	279,612	276,346	231,348
Fines and forfeitures	630,614	686,079	720,043	784,441
Intergovernmental	30,532,044	27,915,433	28,920,845	30,969,872
Special assessments	1,492	2,136	1,343	2,547
Investment income	882,929	1,995,919	3,297,736	2,722,554
Rental income	263,782	336,133	208,526	200,220
Other	2,024,399	1,616,890	1,997,337	1,891,177
Total revenues	<u>\$ 64,990,828</u>	<u>\$ 61,476,228</u>	<u>\$ 63,572,065</u>	<u>\$ 63,893,785</u>
<u>Expenditures:</u>				
Current:				
General government:				
Legislative and executive	\$ 8,323,649	\$ 8,361,120	\$ 7,936,692	\$ 6,940,490
Judicial	3,919,875	3,869,609	3,624,358	3,193,346
Public safety	8,685,057	8,549,994	8,328,452	7,642,891
Public works	5,651,449	6,622,266	5,807,045	6,950,475
Health	471,654	398,682	377,873	430,812
Human services	30,372,975	29,943,341	30,382,169	26,250,203
Conservation and recreation	162,190	30,000	47,500	45,770
Economic development and assistance	357,410	572,357	174,503	953,692
Transportation	103,002	-	-	-
Urban redevelopment and housing	376,144	215,062	391,930	364,025
Intergovernmental	-	-	-	-
Other	980,936	914,183	901,769	670,818
Capital outlay	7,886,569	10,327,112	6,966,876	4,000,960
Debt service				
Principal retirement	768,687	9,537,171	131,574	225,492
Interest and fiscal charges	849,476	267,148	272,595	91,170
Bond issuance costs	-	107,765		
Total expenditures	<u>\$ 68,909,073</u>	<u>\$ 79,715,810</u>	<u>\$ 65,343,336</u>	<u>\$ 57,760,144</u>

(1) Includes general, special revenue, debt service and capital projects funds for fiscal years 2001-2003. Fiscal years 1994-2000 includes general, special revenue, debt service, capital projects and expendable trust funds.

(2) All years are reported using the modified accrual basis of accounting. The accrual basis will be reported when there are enough years of information available to make comparisons.

<u>Fiscal Year Ended December 31, 1999</u>	<u>Fiscal Year Ended December 31, 1998</u>	<u>Fiscal Year Ended December 31, 1997</u>	<u>Fiscal Year Ended December 31, 1996</u>	<u>Fiscal Year Ended December 31, 1995</u>	<u>Fiscal Year Ended December 31, 1994</u>
\$ 18,144,132	\$ 17,902,546	\$ 17,157,052	\$ 16,124,678	\$ 15,762,560	\$ 13,333,345
5,938,695	7,213,431	7,064,639	5,996,034	5,877,502	4,869,213
234,092	239,531	245,736	222,711	222,529	14,785
836,565	681,380	632,862	573,282	613,931	681,375
24,623,132	19,079,409	18,873,405	16,631,502	14,453,467	16,798,407
2,544	3,317	1,180	27,758	8,041	29,785
1,922,061	2,343,753	2,110,701	1,736,518	1,621,749	816,154
234,756	221,759	117,198	132,715	86,952	-
1,255,921	1,230,175	1,668,756	2,928,829	3,348,705	2,579,347
<u>\$ 53,191,898</u>	<u>\$ 48,915,301</u>	<u>\$ 47,871,529</u>	<u>\$ 44,374,027</u>	<u>\$ 41,995,436</u>	<u>\$ 39,122,411</u>

\$ 6,443,001	\$ 6,443,540	\$ 5,507,429	\$ 5,438,713	\$ 4,984,427	\$ 3,851,580
2,987,531	2,680,115	2,809,534	2,707,808	2,807,915	3,690,969
8,083,315	6,791,688	6,151,127	5,782,478	5,300,454	5,555,831
6,246,740	6,155,016	5,637,692	5,897,291	5,451,995	5,386,641
364,903	305,795	327,387	301,818	252,318	238,906
21,526,776	19,990,435	19,353,811	17,545,540	16,033,825	14,024,532
20,000	27,500	27,224	20,276	20,000	-
546,976	403,683	84,444	297,973	1,441,125	-
-	-	-	-	-	-
365,345	315,390	60,000	320,070	-	-
-	-	-	-	-	371,287
645,249	673,227	667,068	718,018	625,443	995,175
3,662,644	3,686,161	1,640,897	1,822,054	1,382,903	1,967,769
214,390	216,067	209,390	206,890	250,897	263,523
100,355	111,986	129,128	157,697	165,160	190,436
<u>\$ 51,207,225</u>	<u>\$ 47,800,603</u>	<u>\$ 42,605,131</u>	<u>\$ 41,216,626</u>	<u>\$ 38,716,462</u>	<u>\$ 36,536,649</u>

**Wayne County, Ohio**

Property Tax Levies and Collections (1)

Last Ten Years

Year (2)	Current Levy (2)	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes (1)	Ratio of Unpaid Taxes to Current Levy
2003	\$ 13,791,877	\$ 1,289,576	9.35%	\$ 398,092	1,687,668	12.24%	938,596	6.81%
2002	8,664,107	8,308,496	95.90%	430,441	8,738,937	100.86%	311,838	3.60%
2001	8,596,374	8,274,967	96.26%	197,929	8,472,896	98.56%	308,044	3.58%
2000	8,589,914	8,317,456	96.83%	232,197	8,549,653	99.53%	258,409	3.01%
1999	7,909,060	7,668,444	96.96%	179,084	7,847,528	99.22%	235,961	2.98%
1998	7,398,203	7,296,537	98.63%	164,877	7,461,414	100.85%	241,277	3.26%
1997	7,054,774	7,105,327	100.72%	144,892	7,250,219	102.77%	185,301	2.63%
1996	6,353,815	6,464,155	101.74%	168,258	6,632,413	104.38%	147,706	2.32%
1995	5,400,420	5,331,365	98.72%	108,328	5,439,693	100.73%	100,149	1.85%
1994	5,334,946	5,224,393	97.93%	134,506	5,358,899	100.45%	156,430	2.93%

(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.

(2) Amounts do not include personal property for 1994-2002.

Source: Wayne County Auditor

**Wayne County, Ohio**

Special Assessment Billings and Collections (1)

Last Ten Collection Years

<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
2003	\$ 1,147,268	\$ 164,075	14.30%
2002	958,354	17,558	1.83%
2001	877,140	17,094	1.95%
2000	806,114	23,296	2.89%
1999	738,168	19,768	2.68%
1998	594,604	19,388	3.26%
1997	35,824	28,656	79.99%
1996	33,268	21,248	63.87%
1995	26,110	25,932	99.32%
1994	49,223	46,817	95.11%

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

Source: Wayne County Auditor

## Wayne County, Ohio

### Property Tax Rates - Direct and Overlapping Governments

(Per \$1,000 of Assess Value)

Last Ten Years

	2003	2002	2001	2000	1999
<b>County Units:</b>					
General Fund	2.00	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25	0.25
Children Services	2.20	1.30	1.30	1.30	1.30
Bond	-	-	-	-	-
Total	9.65	8.75	8.75	8.75	8.75
<b>School Districts within the County:</b>					
Chippewa Local	42.50	43.00	41.00	41.00	41.10
Dalton Local	43.60	43.60	43.60	43.60	43.60
Green Local	50.25	50.75	50.85	50.85	50.45
Orrville City	54.30	46.60	46.60	46.60	46.60
Wooster City	65.20	65.20	65.20	65.20	65.20
<b>Overlapping School Districts:</b>					
North Central Local	30.70	31.00	31.60	31.60	32.00
Northwestern Local	34.90	34.90	31.50	31.50	31.70
Rittman Exempted Village	60.30	54.80	54.80	54.80	54.80
Southeast Local	45.10	46.35	46.65	46.65	47.25
Triway Local	44.20	44.20	45.20	45.20	42.20
East Holmes Local	26.60	26.65	27.55	27.55	26.40
Hillsdale Local	49.40	49.40	49.40	49.40	49.40
Northwest Local	60.80	61.20	54.20	54.20	55.10
Tuslaw Local	61.00	60.70	53.90	53.90	53.90
West Holmes Local	33.60	33.80	35.60	35.60	36.10
<b>Vocational Schools:</b>					
Ashland - West Holmes	4.10	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	3.20	3.20	3.30
Wayne County Career Center	4.10	4.10	4.10	4.10	4.10
<b>Corporations:</b>					
Apple Creek	2.60	2.60	2.60	2.60	2.60
Burbank	15.80	15.80	11.80	11.80	11.80
Congress	13.40	13.40	13.40	13.40	13.40
Creston	13.00	13.00	13.00	13.00	13.00
Dalton	3.60	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.00	4.00	4.00
Mount Eaton	6.00	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80	2.80
Rittman	7.50	7.50	7.50	7.50	7.50
Shreve	2.70	2.70	2.80	2.80	2.80
Smithville	2.70	2.70	4.10	4.10	4.10
West Salem	3.40	3.40	3.40	3.40	3.40
Wooster	4.20	4.20	4.20	4.20	4.20

1998	1997	1996	1995	1994
2.00	2.00	2.00	2.00	2.00
4.00	4.00	4.00	4.00	3.00
0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25
1.30	1.30	1.30	1.30	1.30
0.10	0.10	0.10	0.10	0.10
8.35	8.35	8.35	8.35	7.35
41.90	41.90	41.90	40.20	41.80
43.60	43.60	43.60	43.60	43.60
51.35	51.35	44.45	44.45	44.45
46.66	48.06	46.80	42.00	42.00
59.15	62.15	62.15	62.15	62.15
34.80	35.10	35.10	36.50	37.00
31.70	31.70	31.70	33.30	33.30
54.80	54.80	54.80	46.20	46.20
48.50	48.50	41.80	42.10	40.20
42.20	42.20	42.20	42.20	42.20
26.70	27.45	27.75	28.65	25.45
41.50	41.50	41.50	41.50	41.50
55.60	57.40	57.80	57.80	59.90
53.90	53.90	53.90	53.90	53.90
36.30	37.60	37.70	32.60	28.00
4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	1.80
3.30	3.50	3.50	2.00	3.20
4.10	4.10	4.10	4.10	4.10
2.60	2.60	2.60	2.60	2.60
11.80	11.80	5.80	11.80	11.78
13.40	7.40	7.40	10.40	10.40
13.00	13.00	13.00	13.70	13.70
3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10
4.00	4.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80
7.10	7.10	7.10	7.10	6.90
2.80	2.80	2.80	2.80	2.80
4.10	4.10	4.10	4.10	4.10
3.40	3.40	6.20	6.20	6.20
4.20	4.20	4.20	4.20	4.20

**Wayne County, Ohio**

Property Tax Rates - Direct and Overlapping Governments

(Per \$1,000 of Assess Value)

Last Ten Years

	2003	2002	2001	2000	1999
<b>Townships:</b>					
Baughman	4.40	4.40	4.40	4.40	4.40
Canaan	8.70	8.70	6.70	6.70	6.70
Chester	7.20	7.20	7.20	7.20	7.20
Chippewa	8.20	7.20	6.70	6.70	6.70
Clinton	5.00	4.50	4.50	4.50	4.50
Congress	5.80	5.80	5.80	5.80	5.80
East Union	6.30	6.30	6.30	6.30	6.30
Franklin	5.00	5.00	5.00	5.00	5.00
Greene	3.10	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60	6.60
Paint	11.00	11.00	6.00	6.00	6.00
Plain	4.30	4.30	4.10	4.10	4.10
Salt Creek	8.30	8.30	8.30	8.30	8.30
Sugar Creek	5.20	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10	3.10
Wooster	5.90	5.90	5.90	5.90	5.90
<b>Other Districts:</b>					
Wayne-Holmes Mental Health		1.00	1.00	1.00	1.00
Town and Country Fire District		4.30	4.30	4.30	4.30
Wayne County Library		1.00	1.00	1.00	1.00
Central Fire District		2.50	-	-	-

Source: Wayne County Auditor



1998	1997	1996	1995	1994
4.40	4.40	4.40	4.40	4.40
6.70	6.70	6.70	6.70	6.70
7.20	7.20	7.20	7.20	7.20
6.70	6.70	6.70	6.70	6.70
4.50	4.50	4.50	4.50	4.50
5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30
5.00	5.00	5.00	4.60	4.60
3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	5.10
6.00	6.00	6.00	6.00	6.00
4.10	4.10	4.10	4.10	4.10
8.30	8.30	8.30	8.30	8.30
5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10
6.90	6.90	6.90	6.90	7.40
1.00	1.00	1.00	1.00	1.00
4.30	3.30	3.30	3.00	2.30
1.00	1.00	1.00	1.00	1.00
-	-	-	-	-

## Wayne County, Ohio

### Assessed and Estimated Actual Value of Taxable Property

#### Last Ten Collection Years

Collection Year	Real Property (1)		Personal Property (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2003	\$ 1,643,193,530	\$ 4,694,838,657	\$ 275,209,164	\$ 1,196,561,583
2002 (b)	1,442,843,090	4,122,408,829	283,734,165	1,134,936,660
2001	1,406,109,740	4,017,456,400	280,414,983	1,121,659,932
2000	1,379,474,900	3,941,356,857	274,633,551	1,098,534,204
1999 (a)	1,246,254,290	3,560,726,543	249,796,935	999,187,740
1998	1,201,758,450	3,433,595,571	242,820,504	971,282,016
1997	1,179,836,530	3,370,961,514	227,922,953	911,691,812
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

Source: Wayne County Auditor

- (1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.
- (2) Tangible personal property is assessed at 25% 1994-2002. For 2003 the percentage is 23% and will be further reduced to 0% by 2013.
- (3) Public utility personal is assessed at 88% of actual value. For the years 1994-2001 the percentage was 100%.
- (a) Update year
- (b) Reappraisal year

Public Utilities (3)		Total		Ratio of Assessed to Actual Value
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$ 73,305,970	\$ 83,302,239	\$ 1,991,708,664	\$ 5,974,702,479	33.34%
71,030,760	80,716,773	1,797,608,015	5,338,062,262	33.68%
97,685,490	97,685,490	1,784,210,213	5,236,801,822	34.07%
92,090,220	92,090,220	1,746,198,671	5,131,981,281	34.03%
95,917,830	95,917,830	1,591,969,055	4,655,832,113	34.19%
94,465,490	94,465,490	1,539,044,444	4,499,343,077	34.21%
94,053,410	94,053,410	1,501,812,893	4,376,706,736	34.31%
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%

**Wayne County, Ohio**

Computation of Legal Debt Margin

December 31, 2003

Assessed Valuation (2003)	<u>\$ 1,991,708,664</u>
Bonded Debt Limit (1)	<u>48,292,717</u>
Outstanding debt:	
General obligation bonds	12,321,500
Less: Amount available in debt service fund	<u>(872,910)</u>
Total outstanding debt	<u>\$ 11,448,590</u>
Amount of debt applicable to debt limit	11,448,590
Voted Debt Margin	<u>\$ 36,844,127</u>
Bonded Debt Limit (2)	1,991,709
Outstanding debt:	
General obligation bonds	12,321,500
Less: Amount available in debt service fund	<u>(872,910)</u>
Total outstanding debt	\$ 11,448,590
Less exemptions:	
Energy Conservation Bonds	12,321,500
Amount of debt applicable to debt limit	<u>(872,910)</u>
Unvoted Debt Margin	<u>\$ 2,864,619</u>

(1) The debt limitation 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 General Bonded Debt to  
Assessed Value and Net General Bonded Debt Per Capita  
Last Ten Collection Years

<u>Collection Year</u>	<u>Net General Obligation Bonded Debt</u>	<u>Assessed Value</u>	<u>Population (1)</u>	<u>Ratio of Net Debt to Assessed Value</u>	<u>Net Debt Per Capita</u>
2003	\$ 11,448,590	\$ 1,991,708,664	113,121	0.57%	\$ 101.21
2002	11,743,067	1,797,608,015	112,193	0.65%	104.67
2001	1,030,491	1,784,210,213	111,045	0.06%	9.28
2000	1,074,502	1,746,198,671	111,564	0.06%	9.63
1999	1,182,971	1,591,969,055	111,045	0.07%	10.65
1998	1,493,289	1,539,044,444	110,125	0.10%	13.56
1997	1,695,384	1,501,812,893	109,548	0.11%	15.48
1996	1,927,380	1,320,447,464	108,556	0.15%	17.75
1995	2,083,171	1,244,562,297	104,600	0.17%	19.92
1994	2,418,167	1,212,193,820	103,950	0.20%	23.26

Source: Wayne County Auditor

(1) Source: Ohio Department of Development

**Wayne County, Ohio**

Computation of Direct and Overlapping Debt

December 31, 2003

	<u>Net General Obligation Debt Outstanding</u>	<u>Percent Applicable to County (1)</u>	<u>Amount Applicable to County</u>
<b>Direct:</b>			
Wayne County	\$ 12,321,500	100.00%	\$ 12,321,500
All subdivisions wholly within County	<u>82,865,235</u>	100.00%	<u>82,865,235</u>
			95,186,735
<b>Overlapping:</b>			
City of Norton	78,960	0.15%	118
City of Rittman	1,877,952	97.85%	1,837,576
North Central LSD	1,999,297	87.26%	1,744,587
Northwestern LSD	6,913,330	95.10%	6,574,577
Rittman CSD	-	97.45%	-
Southeast LSD	511,095	82.90%	423,698
Triway LSD	2,506,244	99.27%	2,487,948
East Holmes LSD	3,635,912	36.00%	1,308,928
Hillsdale LSD	350,350	4.19%	14,680
Northwest LSD	22,610,768	1.06%	239,674
Tuslaw LSD	14,833,114	1.25%	185,414
West Holmes LSD	13,518,615	2.54%	343,373
Ashland-West Holmes Career Center	<u>528,307</u>	8.40%	<u>44,378</u>
Total overlapping:	<u>69,363,944</u>		<u>15,204,951</u>
Total direct and overlapping debt	<u>\$ 164,550,679</u>		<u>\$ 110,391,686</u>

Source: Most recent financial statements available for each entity.

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

**Wayne County, Ohio**

Ratio of Annual Debt Service Expenditures for  
General Bonded Debt to Total General Governmental Expenditures  
Last Ten Years

Year	Principal	Interest	Total Debt Service	Total Governmental Expenditures	Ratio of Debt Service to Governmental Expenditures (Percentages)
2003	\$ 768,687	\$ 849,476	1,618,163	\$ 68,909,073	2.35%
2002 (1)	9,537,171	267,148	9,804,319	79,715,810	12.30%
2001	124,390	76,813	201,203	65,343,336	0.31%
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	36,536,649	1.15%

Source: Wayne County records and County audit reports.

(1) There were \$9,400,000 in bond anticipation notes retired in 2002 with the 2002 general obligation bonds issuance.

**Wayne County, Ohio**

Property Value and New Construction

Last Ten Years

Fiscal Year	Real Property Values			New Construction		
	Agricultural/ Residential	Commercial/ Industrial	Tax Exempt	Agricultural/ Residential	Commercial/ Industrial	Total
2003	\$1,356,085,620	\$651,557,439	\$301,791,180	\$28,975,900	\$17,160,430	\$46,136,330
2002	1,327,899,170	308,366,830	242,306,700	29,378,480	9,997,080	39,375,560
2001	1,168,891,190	267,865,410	244,062,470	24,490,910	10,614,170	35,105,080
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

Source: Wayne County Auditor



**Wayne County, Ohio**

Demographic Statistics

Last Ten Fiscal Years

<b><u>Fiscal Year</u></b>	<b><u>Estimated Population (1)</u></b>	<b><u>School Enrollment (2)</u></b>	<b><u>Unemployment Rate (3)</u></b>
2003	113,121	17,921	4.8%
2002	112,193	22,754	5.4%
2001	111,045	23,811	3.9%
2000	111,564	26,642	3.8%
1999	111,045	24,327	3.4%
1998	110,125	25,238	3.5%
1997	109,548	20,777	4.2%
1996	108,556	19,107	4.3%
1995	104,600	18,907	3.5%
1994	103,950	18,757	3.9%

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, 2003

<u>Taxpayer</u>	<u>Type of Entity</u>	<u>Total Assessed Valuation (1)</u>	<u>Percent of Total Assessed Valuation</u>
Newell-Rubbermaid, Inc.	Manufacturer	\$ 18,700,070	0.94%
Luk Incorporated	Manufacturer	17,904,190	0.90%
J.M. Smucker Company	Manufacturer	13,792,840	0.69%
Wooster Brush	Manufacturer	12,099,250	0.61%
Gerstenslager Company	Manufacturer	11,491,650	0.58%
Bosch Rexroth Corporation	Manufacturer	7,509,730	0.38%
Caraustar Paperboard	Manufacturer	5,890,940	0.30%
Morton International	Manufacturer	4,671,110	0.23%
Frito Lay	Manufacturer	4,235,710	0.21%
Premier Farnell Corporation	Manufacturer	3,261,050	0.16%
Total Top Ten Principal Taxpayers		<u>\$ 99,556,540</u>	<u>5.00%</u>
Total County Assessed Valuation		<u>\$ 1,991,708,664</u>	

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

Source: Wayne County Auditor

# **Wayne County, Ohio**

Miscellaneous Statistics

December 31, 2003

**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: 555

### **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 - 252 miles

County Roads - 494 miles

Township Roads - 565 miles

County Bridges - 489

County Culverts - 3,571

Source: Wayne County Auditor, Wayne County Engineer

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# Wayne County, Ohio

## ELECTED OFFICIALS DECEMBER 31, 2003

### Board of Commissioners

Ann M. Obrecht  
Fred Cannon  
Cheryl Noah

### Auditor

Jarra Underwood

### Clerk of Courts

Carol White Millhoan

### Coroner

Dr. J.T. Questel

### Court of Common Pleas

Mark K. Wiest  
Robert J. Brown

### County Court Judges

Stuart K. Miller  
D. William Evans

### Engineer

Roger Terrill

### Probate Court

Raymond Leisy

### Prosecutor

Martin Frantz

### Recorder

Jane Carmichael

### Sheriff

Thomas Maurer

### Treasurer

Beverly Shaw





**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

## **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  
OCTOBER 7, 2004**