

Mary Taylor, CPA
Auditor of State

WAYNE COUNTY
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Mary Taylor, CPA

Auditor of State

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

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2009, wherein we indicated the financial statements of Nick Amster Sheltered Workshop, Inc., the discretely presented component unit were audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Nick Amster Workshop, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with Government Auditing Standards and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

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

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

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

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

We noted certain matters that we reported to the County's management in a separate letter dated June 26, 2009.

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 26, 2009.

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



Mary Taylor, CPA
Auditor of State

June 26, 2009



Mary Taylor, CPA

Auditor of State

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

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Compliance

We have audited the compliance of Wayne County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2008. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Wayne County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2008. In a separate letter to the County's management dated June 26, 2009, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

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

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702-1509
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001
www.auditor.state.oh.us

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

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we noted a matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 26, 2009.

Federal Awards Receipts and Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County as of and for the year ended December 31, 2008, and have issued our report thereon dated June 26, 2009, wherein we indicated the financial statements of Nick Amster Sheltered Workshop, Inc., the discretely presented component unit were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

June 26, 2009

WAYNE COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>(Passed through the Ohio Department of Development)</i>				
Community Development Block Grants/State's Program	BC070781 BF060781 BF070781	14.228	\$94,714 195,072 156,630	\$90,327 199,789 154,447
Total Community Development Block Grants/State's Program			<u>446,416</u>	<u>444,563</u>
Home Investment Partnerships Program	BC070782	14.239	167,030	226,054
Total U.S. Department of Housing and Urban Development			<u>613,446</u>	<u>670,617</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Edward Byrne Memorial Justice Assistance Grant Formula Programs	2007JGA016445 2007JGLE5239 2006JGD016463 2007JGD016463	16.738	59,475 10,981 4,631 11,836	67,423 10,981 13,828
Total Edward Byrne Memorial Justice Assistance Grant Formula Programs			<u>86,923</u>	<u>92,232</u>
<i>(Passed through Ohio Attorney General)</i>				
Crime Victim Assistance	2008VAGENE254 2009VAGENE254 2008VACHAE515 2009VACHAE515	16.575	67,387 20,217 14,179 4,254	69,776 13,471 14,179 2,836
Total Crime Victim Assistance			<u>106,037</u>	<u>100,262</u>
Total U.S. Department of Justice			<u>192,960</u>	<u>192,494</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
State Homeland Security Program	S06SHSP6850331	97.073	68,910	68,910
Homeland Security Grant Program	07-008	97.067	6,181	6,181
Emergency Management Performance Grants	S07HEM7850196	97.042	57,448	54,437
Hazard Mitigation Grant Program	FEMA-DR-1580.5-OH	97.039	377,638	377,638
Total U.S. Department of Homeland Security			<u>510,177</u>	<u>507,166</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster: Special Education_Grants to States	071191-6B-SF-08 071191-6B-SF-09	84.027	68,066 5,931	68,066 5,931
Total Special Education_Grants to States			<u>73,997</u>	<u>73,997</u>
Special Education_Preschool Grants	071191-PG-S1-2008 071191-PG-S1-2009 071191-PGD106	84.173	11,784 1,014 3,000	11,784 1,014 3,000
Total Special Education_Preschool Grants			<u>15,798</u>	<u>15,798</u>
Total Special Education Cluster			<u>89,795</u>	<u>89,795</u>
State Grants for Innovative Programs	071191-C2-S1-08 071191-C2-S1-09	84.298	218 10	232
Total State Grants for Innovative Programs			<u>228</u>	<u>232</u>
Total U.S. Department of Education			<u>\$90,023</u>	<u>\$90,027</u>

(Continued)

WAYNE COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>(Passed through the Ohio Department of Education)</i>				
National School Lunch Program	071191-LLP4-2008	10.555	\$16,321	\$16,321
Total U.S. Department of Agriculture			16,321	16,321
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>(Passed through the Ohio Department of Mental Retardation and Development Disabilities)</i>				
Social Services Block Grant	MR-85	93.667	91,618	73,574
State Children's Insurance Program	N/A	93.767	1,191	1,191
Medical Assistance Program	N/A	93.778	1,473,483	1,473,483
Total U.S. Department of Health and Human Services			1,566,292	1,548,248
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction	N/A	20.205	460,178	460,178
<i>(Direct)</i>				
Airport Improvement Programs	1-3-39-0093-1204	20.106	1,520	1,520
	1-3-39-0093-1304		32,740	32,740
	1-3-39-0093-1406		149,999	149,999
	1-3-39-0093-1608		102,600	102,600
Total Airport Improvement Programs			286,859	286,859
Total U.S. Department of Transportation			747,037	747,037
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
WIA Cluster:				
Workforce Investment Act Adult Program	N/A	17.258	250,905	103,872
Workforce Investment Act Adult Program Administration			15,811	191,009
Total Workforce Investment Act Adult Program			266,716	294,881
Workforce Investment Act Youth Activities	N/A	17.259	630,159	217,471
Workforce Investment Act Youth Activities Administration			39,710	34,419
Youth Employment Project			25,076	32,583
Youth Employment Administration			1,580	5,170
Total Workforce Investment Act Youth Activities			696,525	289,643
Workforce Investment Act Dislocated Worker	N/A	17.260	198,495	54,086
Workforce Investment Act Dislocated Worker Administration			12,508	84,614
Total Workforce Investment Act Dislocated Worker			211,003	138,700
Workforce Investment Act Rapid Response	N/A	17.260		9,954
Workforce Investment Act Rapid Response Administration				4,455
Total Workforce Investment Act Rapid Response				14,409
Workforce Investment Act VR2 Work Keys Assessment	N/A	17.260	6,585	8,157
Workforce Investment Act VR2 Work Keys Administration			415	1,211
Total Workforce Investment Act VR2 Work Keys Assessment			7,000	9,368
Total Workforce Investment Act Cluster			1,181,244	747,001
Reed Act One Stop Program	N/A	17.225	6,405	
Reed Act One Stop Program Administration			404	
Total Reed Act One Stop Program			6,809	
Total U.S. Department of Labor			1,188,053	747,001
TOTAL			\$4,924,309	\$4,518,911

See accompanying Notes to the Federal Award Receipts and Expenditures Schedule

WAYNE COUNTY

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2008**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

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

The County maintains a Revolving Loan Fund to account for development grants from the U.S. Department of Housing and Urban Development. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, and are included as disbursements on the Schedule, when made.

As of December 31, 2008, there were four outstanding loans with a total loan amount of \$438,500 and current loan balance of \$324,729. Payments were received for principal in the amount of \$33,311 and for interest in the amount of \$15,048. Payments are received on a monthly basis. Collateral for development loans is certified in the "Legally Binding Documents" of the loan process.

NOTE C – FEDERAL HOUSING REVOLVING LOAN

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in February 2007 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2008, housing revolving loan funds amounts to \$68,967.

NOTE D - MATCHING REQUIREMENTS

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

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WAYNE COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Community Development Block Grants/State's Program CFDA #14.228 Hazard Mitigation Grant Program CFDA #97.039 Medical Assistance Program CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

Comprehensive Annual Financial Report



FOR THE FISCAL YEAR END DECEMBER 31, 2008

Comprehensive Annual Financial Report

of Wayne County, Ohio
for the year ended December 31, 2008



PREPARED BY THE AUDITOR'S OFFICE

Jarra L. Underwood, Auditor

428 WEST LIBERTY STREET
WOOSTER, OHIO 44691

Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2008

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Comprehensive Annual Financial Report
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Introduction





June 26, 2009

To the Citizens of Wayne County, Ohio and
Board of County Commissioners

I am pleased to present the Comprehensive Annual Financial Report (“CAFR”) of Wayne County, Ohio (“County”) for the year ended December 31, 2008. 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.

REPORTING ENTITY AND SERVICES

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

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

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

The County is also associated with the following organizations:

Joint Ventures without Equity Interest

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

Jointly Governed Organizations

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

Related Organizations

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

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

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

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

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

THE COUNTY AND FORM OF GOVERNMENT***Profile of 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 113,800 residents and ranks 24th largest county in Ohio.

Form of Government

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

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

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 59,000 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 2008. The Auditor also prepares and maintains a comprehensive set of the County's real estate

records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

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

LOCAL ECONOMY

Wayne County is fortunate to have a diversified economic base consisting of wire products, food processing, health care, paint supplies, automotive parts, fire apparatus equipment and agribusiness. The county maintains a delicate balance between industry, commercial retail and agriculture to preserve our rural character and ambiance, and the Elected Officials are cognizant of the fact that the County is rich in natural beauty and natural wonders and they are continually working to protect our unique flavor and diversity.

A number of state highways traverse the County, which provide a direct link to the markets of metropolitan areas of Akron, Cleveland and Columbus. With access to major thoroughfares, the County benefits from trucking terminals of several large carriers located in the County.

Air service is easily accessible to industry and residents as are major railroad lines. These forms of commercial transportation enhance the County's ability to attract businesses.

Wayne County, crossroads of culture and country, is often dubbed the Gateway to Amish Country, with one of the largest communities of Amish in the world. Horse-drawn buggies, one room schoolhouses and community barn raisings are frequent sights for visitors intrigued by the old world lifestyle.

Tourism is a big diverse composite of economic activities in the County including transportation, recreation, retail lodging and food and beverage sectors. Popular attractions are Lehman's Old Time Hardware, the Ohio Light Opera, the Secrest Arboretum, Johnson Woods State Nature Preserve or the 5,000 acre Killbuck Marsh wildlife area. Visitors to Wayne County generated business sales of \$195 million and sustained 5% of private sector jobs.

The economy of Wayne County consists of a diverse mixture of agriculture production, manufacturing including particular strengths in metals, advanced materials and energy industry components, agribusiness and food processing, education and research as well as financial and business services.

J.M. Smucker and the Wooster Brush Companies 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.

Unemployment in Wayne County for 2008 was ranked 12th lowest in the state at 5.6%, which was lower than the state average of 6.5% and slightly lower than the national average of 5.8%.

With the steady growth both in residential and commercial construction, the financial outlook for the County appears positive. While the County has benefited from 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 260,000 acres of total farming land and \$200 million in annual cash receipts from farm commodities. Wayne County ranked 1st in hay with 35,000 acres in production, first in cattle and milk cows and 5,300 acres of oats were planted in earning the County a second place ranking in the state. Wayne County agriculture is also experiencing significant growth in fruit, vegetable and poultry sectors with many of these operations targeting local and organic niche markets. Leaders of the County will continue working hard to bridge the gap over the next 10 years as Wayne County migrates from more of rural to an urban county to ensure a strong economy and quality way of life.

MAJOR INITIATIVES

Current Projects

Very few facility capital improvement projects were undertaken in 2008 by the County. With improvements to County owned buildings being addressed on an as needed basis. The Wayne County Courthouse is a primary concern needing structural and cosmetic improvements. Grants are being sought to help with this \$6 million project.

The economic condition in 2008, although challenging, had some positive attributes. Residential and agricultural development added \$53,000,000 to the tax base in the County, the total commercial and industrial development exceeded \$32,000,000. The following companies made initial investments or expanded their operations in 2008.

Buckeye Expo Center constructed a \$1.5 million event center expanding 63,000 square feet.

G&S Titanium completed a \$1 million office complex with 11,000 square feet.

Technigraphics enhanced their existing campus with a 34,000 square foot building investing \$4.2 million.

The J.M. Smucker Company acquired the Folgers label and invested \$3.5 million in their Orrville facility.

Collier Well Equipment, Frito Lay, Speed North America II, Westerman Companies II, The College of Wooster, Cleveland Clinic and Wooster Hospital also invested in brick and mortar and machinery and equipment.

FUTURE PROJECTS

A Nursing Home facility plans to break ground on a 65,000 square foot building with investments of \$5.2 million.

The College of Wooster plans a \$3 million renovation project to Babcock Hall.

Downtown Wooster continues revitalization plans by razing the Freedlander building and constructing residential condos, offices and retail space.

The Ohio Agricultural Research and Development Center (OARDC) has proposed a Bio Hio Research Park. This Bio Hio space will be marketed to bio-processing, biomass conservation, food and bio security companies. Infrastructure improvements will be funded by a grant of \$4 million through state and national programs.

Apple Creek and East Union Township will continue to work together to bring new businesses and income tax money through development of Wayne County's first Joint Economic Development District.

The City of Rittman is seeking land for an industrial park.

DEPARTMENTAL FOCUS

Auditor's Office

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

The Auditor's office continues to build and enhance the Geographic Information Systems working toward on-line aerial maps, completing a pilot project of Baughman Township.

A new dog licensing application was launched permitting on-line access to licensed dogs. This streamlined process will facilitate the return of lost dogs to their owners and has greatly increased the efficiency in this area of our office.

The office completed the sextinual reappraisal.

Technology is on the move, which will equate to better service of the public and other government agencies.

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, except for the airport special revenue fund and the care center resident trust private purpose trust fund. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the object level within each department.

Accounting System

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

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

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

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

As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2008 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 \$672,892 in net assets at December 31, 2008. This balance is the result of the accumulation of sufficient resources from charging back the County funds, and several governmental units within the County, that participate in the self-insurance program, which is deemed sufficient to cover outstanding claims of the County.

Fiduciary Funds - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$123,531,082 at December 31, 2008. The most significant agency funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board. The County's private purpose trust funds, which include the Care Center Residents Trust and the Children Services Trust, have net assets of \$229,083 at December 31, 2008.

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, 2008, 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 \$2,381,710 for the year ended December 31, 2008, \$25,047 being credited directly to program revenues.

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

Risk Management

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

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

OTHER INFORMATION

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2008, 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 Federal Awards Receipts and Expenditures Schedule, findings and recommendations and a combined report on internal control and compliance, are published in a separate report.

Use of the Report

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

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

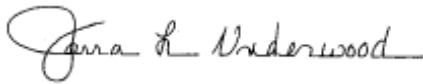
Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2007. This was the twelfth consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. We believe our current report continues to conform to the Certificate of Achievement program requirements, thus we are submitting it to GFOA.

Acknowledgments

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

Sincerely,

A handwritten signature in cursive script that reads "Jarra L. Underwood".

Jarra L. Underwood
Wayne County Auditor

Wayne County, Ohio
Elected Officials Roster
December 31, 2008

Board of Commissioners

Cheryl Noah
Scott Wiggam
Ann Obrecht

Auditor

Jarra L. Underwood

Clerk of Courts

Tim Neal

Coroner

Dr. Amy Jolliff

Court of Common Pleas

Mark K. Weist
Robert Brown

County Court Judges

William G. Rickett
Carol White Millhoan

Engineer

Roger Terrill

Probate Court

Raymond Leisy

Prosecutor

Martin Frantz

Recorder

Jane Carmichael

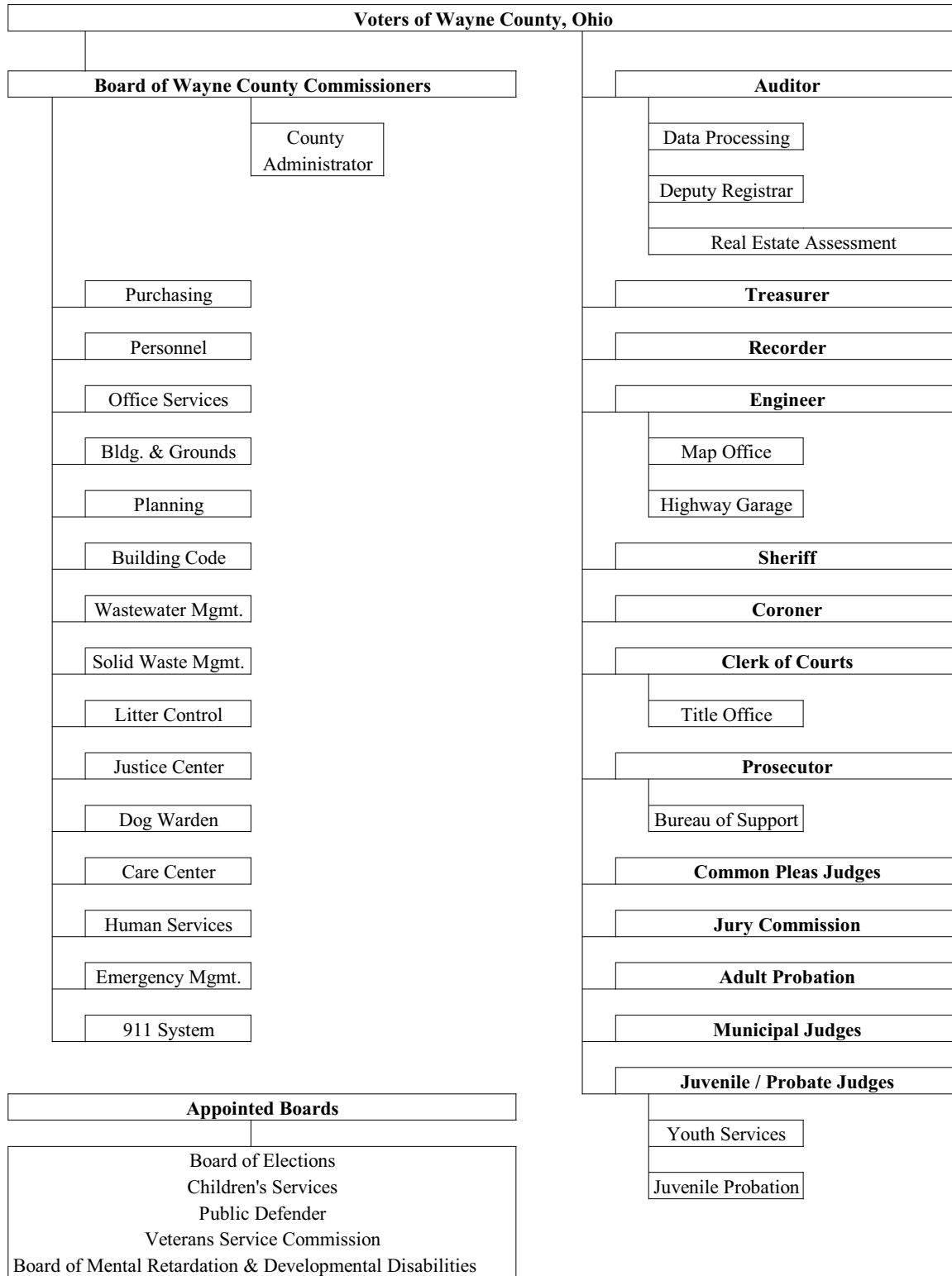
Sheriff

Thomas Maurer

Treasurer

Beverly Shaw

Wayne County, Ohio
 ORGANIZATION CHART
 DECEMBER 31, 2008



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, 2007

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



President

Executive Director

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Financial





Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and the remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Nick Amster Sheltered Workshop, Inc., which represent 4%, 4%, and 22%, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component unit and the remaining fund information. Other auditor's audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Nick Amster Sheltered Workshop, Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Nick Amster Sheltered Workshop, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit and the report of 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 the remaining fund information of Wayne County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, County Board of Mental Retardation and Developmental Disabilities, Job and Family Services, Wayne County Care Center, and Children Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702-1509
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 26, 2009

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008

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, 2008. 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 2008 are as follows:

- The total net assets of the County decreased \$1,011,291. Net assets of governmental activities decreased \$947,558, which represents a .78% decrease over 2007. Net assets of business-type activities decreased \$63,733 or .95% from 2007.
- General revenues accounted for \$31,288,347 or 42% of total governmental activities revenue. Program specific revenues accounted for \$43,370,034 or 58% of total governmental activities revenue.
- Governmental activities capital assets decreased \$946,412. Business-type activities capital assets increased \$167,571.
- The County had \$75,605,939 in expenses related to governmental activities; \$43,370,034 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$31,288,347 were adequate to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$24,244,973 in 2008, a decrease of \$1,474,375 or 5.73% from 2007 revenues. The expenditures of the general fund totaled \$24,223,730 in 2008, a decrease of \$515,108 or 2.08% from 2007 expenditures.
- The county board of mental retardation and developmentally disabled (MRDD) special revenue fund, the County's second largest major fund, had revenues of \$11,588,595 in 2008, an increase of \$190,029 or 1.66% from 2007 revenues. The expenditures totaled \$12,276,471 in 2008, a decrease of \$215,975 or 1.72% from 2007 expenditures.
- In the general fund, the actual revenues came in \$2,083,662 higher than they were originally budgeted, and actual expenditures were \$324,375 lower than the amount in the original budget.

Using this Comprehensive Annual Financial Report (CAFR)

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

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008

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

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

The statement of net assets and the statement of activities answer the question, "How did we do financially during 2008?" These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008

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

Governmental Funds

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

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

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

Proprietary Funds

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

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008

Fiduciary Funds

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 36-68 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 2008 compared to 2007.

Table 1 Net Assets

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Totals</i>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<i>Assets</i>						
<i>Current and Other Assets</i>	\$ 62,227,540	\$ 62,926,737	\$ 1,498,878	\$ 1,061,018	\$ 63,726,418	\$ 63,987,755
<i>Capital Assets, Net</i>	<u>90,699,577</u>	<u>91,645,989</u>	<u>8,605,104</u>	<u>8,437,533</u>	<u>99,304,681</u>	<u>100,083,522</u>
<i>Total Assets</i>	<u>152,927,117</u>	<u>154,572,726</u>	<u>10,103,982</u>	<u>9,498,551</u>	<u>163,031,099</u>	<u>164,071,277</u>
<i>Liabilities</i>						
<i>Other Liabilities</i>	19,906,473	20,380,396	786,061	88,975	20,692,534	20,469,371
<i>Long-Term Liabilities:</i>						
<i>Due Within One Year</i>	1,545,930	1,432,895	38,043	36,199	1,583,973	1,469,094
<i>Due In More Than One Year</i>	<u>11,583,048</u>	<u>11,920,211</u>	<u>2,641,663</u>	<u>2,671,429</u>	<u>14,224,711</u>	<u>14,591,640</u>
<i>Total Liabilities</i>	<u>33,035,451</u>	<u>33,733,502</u>	<u>3,465,767</u>	<u>2,796,603</u>	<u>36,501,218</u>	<u>36,530,105</u>
<i>Net assets</i>						
<i>Invested In Capital Asset, Net of Related Debt</i>	81,110,577	81,561,433	5,752,050	5,753,433	86,862,627	87,314,866
<i>Restricted</i>	29,680,711	28,109,998	-	-	29,680,711	28,109,998
<i>Unrestricted</i>	<u>9,100,378</u>	<u>11,167,793</u>	<u>886,165</u>	<u>948,515</u>	<u>9,986,543</u>	<u>12,116,308</u>
<i>Total Net Assets</i>	<u>\$ 119,891,666</u>	<u>\$ 120,839,224</u>	<u>\$ 6,638,215</u>	<u>\$ 6,701,948</u>	<u>\$ 126,529,881</u>	<u>\$ 127,541,172</u>

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2008, the County's assets exceeded liabilities by \$126,529,881. This amounts to \$119,891,666 in governmental activities and \$6,638,215 in business-type activities.

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 61% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Capital assets, net of related debt were \$86,862,627 at December 31, 2008. 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, 2008, 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, \$29,680,711 or 23.5%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net assets of \$9,986,543 may be used to meet the government's ongoing obligations to citizens and creditors.

Table 2 on the following page shows the changes in net assets for governmental activities and business-type activities for 2008 compared to 2007.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008

Table 2 - Changes in Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2008	2007	2008	2007	2008	2007
Revenues:						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 11,567,998	\$ 14,436,931	\$ 671,652	\$ 625,174	\$ 12,239,650	\$ 15,062,105
Operating Grants, Contributions, and Interest	30,418,130	27,348,058	8,250	131,000	30,426,380	27,479,058
Capital Grants and Contributions	1,383,906	5,878,127	193,445	-	1,577,351	5,878,127
<i>General Revenues:</i>						
Property Taxes	14,465,529	14,229,359	-	-	14,465,529	14,229,359
Sales Tax	10,613,699	9,749,972	-	-	10,613,699	9,749,972
Grants and Entitlements	3,379,153	4,042,417	-	-	3,379,153	4,042,417
Investment Earnings	2,356,663	3,267,530	-	-	2,356,663	3,267,530
Miscellaneous	473,303	704,234	144,145	32,140	617,448	736,374
Total Revenues	74,658,381	79,656,628	1,017,492	788,314	75,675,873	80,444,942
Program Expenses:						
<i>General Government:</i>						
Legislative and Executive	9,049,807	10,659,605	-	-	9,049,807	10,659,605
Judicial	6,108,809	6,176,742	-	-	6,108,809	6,176,742
Public Safety	11,909,180	11,329,681	-	-	11,909,180	11,329,681
Public Works	9,424,619	10,688,840	-	-	9,424,619	10,688,840
Health	881,591	515,654	-	-	881,591	515,654
Human Services	36,056,689	36,572,367	-	-	36,056,689	36,572,367
Conservation and Recreation	513	86,029	-	-	513	86,029
Economic Development	555,635	631,645	-	-	555,635	631,645
Urban Development and Housing	6,714	193,122	-	-	6,714	193,122
Other	1,148,460	748,260	-	-	1,148,460	748,260
Interest and Fiscal Charges	463,922	487,641	-	-	463,922	487,641
Sanitary Sewer District	-	-	970,522	1,242,966	970,522	1,242,966
Water District	-	-	110,703	28,455	110,703	28,455
Total Expenses	75,605,939	78,089,586	1,081,225	1,271,421	76,687,164	79,361,007
Change in Net Assets Before Transfers	(947,558)	1,567,042	(63,733)	(483,107)	(1,011,291)	1,083,935
Transfers	-	(10,000)	-	10,000	-	-
Total Changes in Net Assets	\$ (947,558)	\$ 1,557,042	\$ (63,733)	\$ (473,107)	\$ (1,011,291)	\$ 1,083,935

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008

Governmental Activities

Governmental net assets reported an overall decrease of \$947,558 in 2008. Although there are several non-operating factors that caused net assets to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall decrease in net assets of under 1.0%.

Operating grants, contributions and interest increased \$3,070,072, or 11.2% over 2007. The primary factors contributing to this increase in revenues was an increase in federal and state funding recognized by Job and Family Services (\$1,029,776) and the County Board of MRDD (\$873,097).

Capital grants and contributions saw a reduction of \$4,494,221 or 76.5%. The two primary causes to this decrease was a decrease in Federal bridge funding of \$2,021,400 recognized in 2007 and there were \$2,376,000 of capital assets transferred ("contributed") to the County from other governmental entities in the prior year.

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 \$36,056,689 of expenses, or 47.7% of total governmental expenses of the County. These expenses were funded by \$25,319,944 in program revenues in 2008, compared to \$23,821,709 in 2007.

General government expenses composed of legislative and executive and judicial programs totaled \$15,158,616 or 20% of total governmental expenses. General government expenses were covered by \$5,302,257 in program revenues in 2008 as compared to \$6,994,981 in 2007.

The state and federal government contributed to the County revenues in the amount of \$30,418,130 in operating grants, contributions and interest, and \$1,383,906 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$21,134,358 or 69.4% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$31,288,347, and amounted to 42% of total revenues. These revenues primarily consist of property and sales tax revenue of \$25,079,228, or 80% of total general revenues in 2008. Investment earnings of \$2,356,663, which are not restricted for a particular program, decreased by \$910,867 or 28% due to decreased interest rates of certificates of deposits and more significantly in securities issued by federal government agencies.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for governmental activities, the total cost of services and the net cost of services for 2008 compared to 2007. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008

Table 3 - Governmental Activities

	<i>Total Cost of Services</i>		<i>Net Cost of Services</i>	
	2008	2007	2008	2007
Program Expenses:				
<i>General Government:</i>				
<i>Legislative and Executive</i>	\$ 9,049,807	\$ 10,659,605	\$ (5,502,840)	\$ (5,417,548)
<i>Judicial</i>	6,108,809	6,176,742	(4,353,519)	(4,423,818)
<i>Public Safety</i>	11,909,180	11,329,681	(8,716,261)	(8,147,543)
<i>Public Works</i>	9,424,619	10,688,840	(2,373,438)	2,156,871
<i>Health</i>	881,591	515,654	(259,495)	(243,905)
<i>Human Services</i>	36,056,689	36,572,367	(10,736,745)	(12,750,658)
<i>Conservation and Recreation</i>	513	86,029	271,047	(86,029)
<i>Economic Development</i>	555,635	631,645	923,731	(208,400)
<i>Urban Redevelopment and Housing</i>	6,714	193,122	(6,714)	(193,122)
<i>Other</i>	1,148,460	748,260	(1,017,749)	(624,677)
<i>Interest and Fiscal Charges</i>	463,922	487,641	(463,922)	(487,641)
	<u>\$ 75,605,939</u>	<u>\$ 78,089,586</u>	<u>\$ (32,235,905)</u>	<u>\$ (30,426,470)</u>

Overall net costs of services increased \$1,809,435, or 5.9%.

The dependence upon general revenues for governmental activities is apparent, with 42.6% and 38.9% of expenses supported through taxes and other general revenues during 2008 and 2007, respectively.

Business-Type Activities

The sanitary sewer district and the water district are the County's business-type activities. These programs had total revenues of \$1,017,492 and expenses of \$1,081,225 for fiscal year 2008. The business type activities net asset balance decreased \$63,733, as compared to the ending 2007 net asset balance. This decrease only represents .95% of the carryover net asset balance from 2007. This decrease, however, was a 86.5% improvement over the 2007 decrease in fund balance.

Financial Analysis of the Government's Funds

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

Governmental Funds

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

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008

The County's governmental funds (as presented on the balance sheet on pages 18-19) reported a total fund balance of \$34,183,936, which is \$2,200,575 less than last year's balance of \$36,384,511, or a 6.0% decrease. Some of the most significant changes in fund balances occurred within the County's major funds.

The general fund balance decreased in 2008 by \$1,020,302, or 11.4%, as compared to 2007. The primary factor contributing to this decrease was the result of decreased revenues from interest earnings, which can be directly tied to the overall downturn in the 2008 economy. The general fund reduced costs as compared to 2007 to help offset these revenue decreases.

The motor vehicle and gas tax fund reported a decrease in fund balance of \$747,839, or 29.1% as compared to 2007. This change in fund balance was caused by an increase of improvement projects to the County's infrastructure. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to the timing of these needs.

The county board of MRDD fund reported a decrease in fund balance of \$675,999, or 8.3% as compared to 2007. This decrease was 37.2% improvement over the prior year's decrease in fund balance of \$1,075,847. This improvement was achieved by the recognition of a 1.71% increase in revenues combined with a reduction in operating expenses without any reduction in services provided.

The job and family services fund reported an increase in fund balance of \$613,969, or 110.7% as compared to 2007. This increase was the result of departmental budget cuts without a reduction in service.

The Wayne county care center reported a decrease in fund balance of \$498,054 or 16.68% as compared to 2007. This change was the result of a modest decrease in revenue coupled with a modest increase in expenses associated with the care of the elderly of the county residents.

The children services board fund reported an increase in fund balance of \$452,474, or 7.71% as compared to 2008. This increase is the result of the children services board costs cutting measures in order to build a fund balance reserve, tighten the budget and accumulate resources when possible. This will be done in order to have resources available for the periods after the expiration of a tax levy scheduled for 2010 in anticipation of the levy not being renewed by the citizenry.

Budgeting Highlights - General Fund

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

Wayne County, Ohio
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Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues decreased \$23,183 as compared to the original budgeted amount. There were no significant changes for 2008. Actual revenues exceeded final budgeted amounts by \$2,106,845, with the most significant excess reported with permissive sales tax revenue and interest. It's the County's budgeting process to only budget for 11 months of these revenues due to the unpredictability of receiving 12 months of receipts from the state in a timely manner. For interest earnings, the County only budgets 11 months of estimated investment earnings to be conservative.

The final budget for expenditures exceeded final costs by \$2,853,105. The primary causes to this variance were for:

- \$438,475 of budgeted costs not yet spent on the Wireless 911 services (developmental stages);
- \$400,000 of budgeted landfill closure costs (See Note 19);
- \$208,788 in cost savings measures were taken related to some utilities (example new phones);
- \$239,430 less in insurance losses incurred as compared to budgeted amount;
- \$282,722 in unneeded budgeted contingencies

Proprietary Funds

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

Capital Assets and Debt Administration

Capital Assets

At the end of 2008, the County had \$99,304,681 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$90,699,577 was reported in governmental activities and \$8,605,104 was reported in business-type activities. Table 4 shows 2008 balances compared to 2007:

Table 4 - Capital Assets at December 31

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Totals</i>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<i>Land</i>	\$ 4,961,412	\$ 4,496,048	\$ 648,082	\$ 641,334	\$ 5,609,494	\$ 5,137,382
<i>Construction in Progress</i>	703,997	543,188	414,544	-	1,118,541	543,188
<i>Buildings and Improvements</i>	43,323,088	43,299,154	4,477,440	4,477,440	47,800,528	47,776,594
<i>Equipment</i>	12,737,182	11,945,127	221,683	221,683	12,958,865	12,166,810
<i>Infrastructure</i>	87,677,136	85,803,305	-	-	87,677,136	85,803,305
<i>Sewer Mains</i>	-	-	4,532,823	4,532,823	4,532,823	4,532,823
<i>Less: Accumulated</i>						
<i>Depreciation</i>	<u>(58,703,238)</u>	<u>(54,440,833)</u>	<u>(1,689,468)</u>	<u>(1,435,747)</u>	<u>(60,392,706)</u>	<u>(55,876,580)</u>
<i>Total</i>	<u>\$ 90,699,577</u>	<u>\$ 91,645,989</u>	<u>\$ 8,605,104</u>	<u>\$ 8,437,533</u>	<u>\$ 99,304,681</u>	<u>\$ 100,083,522</u>

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008

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

Debt Administration

At December 31, 2008, the County had \$9,499,000 in general obligation bonds, \$90,000 in OPWC loans, and \$2,653,800 in sanitary sewer revenue and improvement bonds. Of this total, \$627,400 is due within one year and \$11,615,400 is due in more than one year. See Note 11 to the basic financial statements for more detail on the long term debt of governmental and business-type activities. Table 5 summarizes the bonds and loans outstanding as of December 31:

Table 5 - Outstanding Long-Term Debt at December 31

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<u>General Obligation Bonds</u>				
1991 Human Service Building	\$ 315,000	\$ 402,500	\$ -	\$ -
1992 Human Service Building	64,000	80,000	-	-
2002 Engineering Facility Improvement	2,855,000	2,995,000	-	-
2002 Justice Facility Improvement	6,265,000	6,590,000	-	-
<u>Other Obligations</u>				
OPWC Loan	90,000	95,000	-	-
2004 Sewer System Revenue	-	-	858,000	868,000
2004 Sanitary Sewer Improvement Bonds	-	-	1,795,800	1,816,100
Total	<u>\$ 9,589,000</u>	<u>\$ 10,162,500</u>	<u>\$ 2,653,800</u>	<u>\$ 2,684,100</u>

The County also has \$500,000 in revenue anticipation notes outstanding to be used for sewer system improvements.

Economic Factors

Sixteen business expansions represented \$78 million in capital investments and created or retained 482 jobs, paying an average wage of \$46,960.

Biz Journals named Wayne County as Ohio's only "Dream town" – small towns that offer the best quality of life without metropolitan hassles.

Wayne County ranked sixth in Site Selection magazine's annual micropolitan rankings.

Six Wayne County companies made Inc. magazine list of the 5,000 fastest growing private companies in the country.

Wayne Economic Development Council and Wooster Growth Corporation jointly applied for designation as an EB-5 "Regional Center" which when approved will help the sixteen-county Northeast Ohio region attract new investment capital.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008

Future growth in Wayne County will contribute to an increase in the prosperity of the County's residents, in the competitiveness and profitability of commerce and industry, an unmatched quality of life for our residents and fiscal stability of local governments.

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, 2008
Component Unit: June 30, 2008

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 35,225,719	\$ 1,242,719	\$ 36,468,438	\$ -
Cash and Cash Equivalents:				
With Fiscal Agents	692,276	-	692,276	-
In Segregated Accounts	92,418	-	92,418	31,946
Investments:				
In Segregated Accounts	-	-	-	276,270
With Fiscal Agents	-	-	-	1,000
Receivables:				
Taxes	13,888,531	-	13,888,531	-
Accounts	403,046	108,095	511,141	77,961
Sales Tax	2,283,736	-	2,283,736	-
Accrued Interest	720,116	-	720,116	-
Due from Other Governments	7,662,415	144,550	7,806,965	-
Due from Agency Funds	88,827	-	88,827	-
Internal Balances	(3,514)	3,514	-	-
Materials and Supplies Inventory	353,942	-	353,942	5,127
Loans Receivable	324,729	-	324,729	-
Prepaid Items	422,741	-	422,741	2,770
Deferred Charges	72,558	-	72,558	-
Nondepreciable Capital Assets	5,665,409	1,062,626	6,728,035	-
Depreciable Capital Assets (Net)	85,034,168	7,542,478	92,576,646	18,727
<i>Total Assets</i>	<u>152,927,117</u>	<u>10,103,982</u>	<u>163,031,099</u>	<u>413,801</u>
Liabilities				
Accounts Payable	1,394,087	55,624	1,449,711	38,868
Contracts Payable	69,068	143,570	212,638	-
Accrued Wages and Benefits	2,178,958	13,501	2,192,459	24,028
Matured Compensated Absences Payable	13,015	-	13,015	-
Accrued Interest Payable	30,977	33,354	64,331	-
Due to Other Governments	1,552,412	5,061	1,557,473	-
Claims Payable	695,651	-	695,651	-
Unearned Revenue	467,612	-	467,612	-
Deferred Revenue	13,307,244	-	13,307,244	4,382
Due to Agency Funds	177,282	-	177,282	-
Deposits Held and Due to Others	20,167	-	20,167	-
Line of Credit	-	-	-	3,874
Retainage Payable	-	34,951	34,951	-
Revenue Notes Payable	-	500,000	500,000	-
Long Term Liabilities:				
Due Within One Year	1,545,930	38,043	1,583,973	-
Due In More Than One Year	11,583,048	2,641,663	14,224,711	-
<i>Total Liabilities</i>	<u>33,035,451</u>	<u>3,465,767</u>	<u>36,501,218</u>	<u>71,152</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	81,110,577	5,752,050	86,862,627	-
Restricted for:				
Capital Projects	1,844,539	-	1,844,539	-
Debt Service	784,670	-	784,670	-
Public Works Projects	3,309,325	-	3,309,325	-
Human Services Programs	18,706,912	-	18,706,912	-
Community Development Projects	1,345,538	-	1,345,538	-
Other Purposes	3,689,727	-	3,689,727	-
Unrestricted	9,100,378	886,165	9,986,543	342,649
<i>Total Net Assets</i>	<u>\$ 119,891,666</u>	<u>\$ 6,638,215</u>	<u>\$ 126,529,881</u>	<u>\$ 342,649</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Activities

For the Year Ended December 31, 2008

Component Unit: For the Fiscal Year Ended June 30, 2008

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$ 9,049,807	\$ 3,546,967	\$ -	\$ -
Judicial	6,108,809	1,528,142	227,148	-
Public Safety	11,909,180	1,770,496	1,422,423	-
Public Works	9,424,619	159,113	5,779,722	1,112,346
Health	881,591	244,458	377,638	-
Human Services	36,056,689	4,185,586	21,134,358	-
Conservation and Recreation	513	-	-	271,560
Economic Development and Assistance	555,635	2,525	1,476,841	-
Urban Redevelopment and Housing	6,714	-	-	-
Other	1,148,460	130,711	-	-
Debt service:				
Interest and Fiscal Charges	463,922	-	-	-
<i>Total Governmental Activities</i>	<u>75,605,939</u>	<u>11,567,998</u>	<u>30,418,130</u>	<u>1,383,906</u>
Business-Type Activities				
Sewer District	970,522	671,652	8,250	193,445
Water District	110,703	-	-	-
<i>Total Business-Type Activities</i>	<u>1,081,225</u>	<u>671,652</u>	<u>8,250</u>	<u>193,445</u>
<i>Total - Primary Government</i>	<u>\$ 76,687,164</u>	<u>\$ 12,239,650</u>	<u>\$ 30,426,380</u>	<u>\$ 1,577,351</u>
Component Units				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 5,007,115</u>	<u>\$ 682,384</u>	<u>\$ 4,229,878</u>	<u>\$ -</u>

General Revenues

Property Taxes Levied for:

General Fund

Human Services - County Board of MRDD

Human Services - Children Services Board

Human Services - Wayne County Care Center

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets

Primary Government

Governmental Activities	Business-Type Activities	Total	Component Unit
\$ (5,502,840)	\$ -	\$ (5,502,840)	\$ -
(4,353,519)	-	(4,353,519)	-
(8,716,261)	-	(8,716,261)	-
(2,373,438)	-	(2,373,438)	-
(259,495)	-	(259,495)	-
(10,736,745)	-	(10,736,745)	-
271,047	-	271,047	-
923,731	-	923,731	-
(6,714)	-	(6,714)	-
(1,017,749)	-	(1,017,749)	-
(463,922)	-	(463,922)	-
<u>(32,235,905)</u>	<u>-</u>	<u>(32,235,905)</u>	<u>-</u>
-	(97,175)	(97,175)	-
-	<u>(110,703)</u>	<u>(110,703)</u>	-
-	<u>(207,878)</u>	<u>(207,878)</u>	-
<u>(32,235,905)</u>	<u>(207,878)</u>	<u>(32,443,783)</u>	-
-	-	-	<u>(94,853)</u>
3,780,439	-	3,780,439	-
6,074,774	-	6,074,774	-
3,570,150	-	3,570,150	-
1,040,166	-	1,040,166	-
10,613,699	-	10,613,699	-
3,379,153	-	3,379,153	-
2,356,663	-	2,356,663	23,496
473,303	144,145	617,448	(38,630)
<u>31,288,347</u>	<u>144,145</u>	<u>31,432,492</u>	<u>(15,134)</u>
(947,558)	(63,733)	(1,011,291)	(109,987)
<u>120,839,224</u>	<u>6,701,948</u>	<u>127,541,172</u>	<u>452,636</u>
<u>\$ 119,891,666</u>	<u>\$ 6,638,215</u>	<u>\$ 126,529,881</u>	<u>\$ 342,649</u>

Wayne County, Ohio
Balance Sheet
Governmental Funds
December 31, 2008

	General	Motor Vehicle and Gas Tax	County Board of MRDD	Job and Family Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 6,521,231	\$ 1,226,620	\$ 7,620,607	\$ 2,055,513
Cash and Cash Equivalents:				
In Segregated Accounts	66,923	-	-	-
With Fiscal Agents	-	-	691,831	-
Receivables:				
Taxes	3,763,502	-	5,551,021	-
Accounts	132,970	9,372	-	-
Sales Tax	2,192,712	91,024	-	-
Accrued Interest	719,170	-	110	-
Due from Other Funds	50,907	-	-	2,460
Due from Other Governments	1,639,413	2,750,265	766,182	254,152
Materials and Supplies Inventory	135,144	65,844	89,507	10,325
Loans Receivable	-	-	-	-
Prepaid Items	353,475	915	25,800	4,838
<i>Total Assets</i>	<u>\$ 15,575,447</u>	<u>\$ 4,144,040</u>	<u>\$ 14,745,058</u>	<u>\$ 2,327,288</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 211,698	\$ 111,997	\$ 39,247	\$ 421,232
Contracts Payable	-	65,925	-	-
Accrued Wages and Benefits	899,057	146,851	446,421	164,519
Matured Compensated Absences Payable	6,142	-	-	1,317
Due to Other Governments	551,996	100,675	370,432	145,477
Due to Other Funds	22,531	-	5,674	178,655
Deferred Revenue	5,970,310	1,893,437	6,397,898	247,443
Deposits Held and Due to Others	20,167	-	-	-
<i>Total Liabilities</i>	<u>7,681,901</u>	<u>2,318,885</u>	<u>7,259,672</u>	<u>1,158,643</u>
Fund Balances				
Reserved for Encumbrances	436,781	389,184	339,430	1,236,192
Reserved for Inventory	135,144	65,844	89,507	10,325
Reserved for Prepaid Items	353,475	915	25,800	4,838
Reserved for Loans	-	-	-	-
Unreserved:				
Designated for Landfill Contingencies	400,000	-	-	-
Undesignated Reported in:				
General Fund	6,568,146	-	-	-
Special Revenue Funds	-	1,369,212	7,030,649	(82,710)
Debt Service Fund	-	-	-	-
Capital Projects Funds	-	-	-	-
<i>Total Fund Balances</i>	<u>7,893,546</u>	<u>1,825,155</u>	<u>7,485,386</u>	<u>1,168,645</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 15,575,447</u>	<u>\$ 4,144,040</u>	<u>\$ 14,745,058</u>	<u>\$ 2,327,288</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 2,808,181	\$ 6,384,427	\$ 6,792,992	\$ 33,409,571
-	-	25,495	92,418
-	-	-	691,831
1,262,470	3,311,538	-	13,888,531
36,782	126,702	59,997	365,823
-	-	-	2,283,736
-	391	445	720,116
-	193,059	3,110	249,536
237,617	590,243	1,424,543	7,662,415
13,189	8,889	31,044	353,942
-	-	324,729	324,729
-	34,494	3,219	422,741
<u>\$ 4,358,239</u>	<u>\$ 10,649,743</u>	<u>\$ 8,665,574</u>	<u>\$ 60,465,389</u>
\$ 69,106	\$ 297,100	\$ 239,671	\$ 1,390,051
-	-	3,143	69,068
150,269	177,754	184,728	2,169,599
-	-	5,556	13,015
153,986	95,748	130,991	1,549,305
5,214	44,256	85,174	341,504
1,492,326	3,718,717	1,008,613	20,728,744
-	-	-	20,167
<u>1,870,901</u>	<u>4,333,575</u>	<u>1,657,876</u>	<u>26,281,453</u>
70,818	392,820	1,165,300	4,030,525
13,189	8,889	31,044	353,942
-	34,494	3,219	422,741
-	-	324,729	324,729
-	-	-	400,000
-	-	-	6,568,146
2,403,331	5,879,965	3,812,479	20,412,926
-	-	750,164	750,164
-	-	920,763	920,763
<u>2,487,338</u>	<u>6,316,168</u>	<u>7,007,698</u>	<u>34,183,936</u>
<u>\$ 4,358,239</u>	<u>\$ 10,649,743</u>	<u>\$ 8,665,574</u>	<u>\$ 60,465,389</u>

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Wayne County, Ohio

Reconciliation of Total Governmental Fund Balances to

Net Assets of Governmental Activities

December 31, 2008

Total Governmental Fund Balances \$ 34,183,936

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 90,699,577

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

Property taxes	\$ 1,946,474	
Due from other governments	3,921,989	
Grants	1,553,036	
Total	<u>7,421,499</u>	7,421,499

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. 72,558

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net assets. 672,892

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

General obligation bonds	(9,499,000)	
OPWC Loan	(90,000)	
Accrued interest payable	(30,977)	
Compensated absences *	(3,538,819)	
Total	<u>(13,158,796)</u>	(13,158,796)

Net Assets of Governmental Activities \$ 119,891,666

**Excludes \$1,159 within the Internal Service Fund*

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, 2008*

	General	Motor Vehicle and Gas Tax	County Board of MRDD
Revenues			
Property and Other Local Taxes	\$ 3,645,302	\$ -	\$ 5,861,949
Permissive Sales Taxes	8,505,082	1,195,418	-
Charges for Services	4,157,016	12,828	63,154
Licenses and Permits	313,945	-	-
Fines and Forfeitures	410,020	55,944	-
Intergovernmental	3,694,231	5,866,480	5,575,784
Special Assessments	-	-	-
Interest	2,356,663	-	378
Rent	102,072	-	-
Contributions and Donations	-	29,936	-
Other	1,060,642	46,564	87,330
<i>Total Revenues</i>	<u>24,244,973</u>	<u>7,207,170</u>	<u>11,588,595</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	6,778,641	-	-
Judicial	5,340,021	-	-
Public Safety	9,972,464	-	-
Public Works	164,753	7,685,287	-
Health	263,883	-	-
Human Services	863,354	-	12,276,471
Conservation and Recreation	415	-	-
Economic Development and Assistance	-	-	-
Other	840,199	-	-
Capital Outlay	-	-	-
Urban Redevelopment and Housing	-	-	-
Debt service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
<i>Total Expenditures</i>	<u>24,223,730</u>	<u>7,685,287</u>	<u>12,276,471</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>21,243</u>	<u>(478,117)</u>	<u>(687,876)</u>
Other Financing Sources (Uses)			
Proceeds on Sale of Assets	250	-	-
Transfers In	-	-	-
Transfers Out	(1,053,561)	(275,974)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,053,311)</u>	<u>(275,974)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(1,032,068)	(754,091)	(687,876)
<i>Fund Balance Beginning of Year</i>	8,913,848	2,572,994	8,161,385
<i>Increase (Decrease) In Reserve for Inventory</i>	11,766	6,252	11,877
<i>Fund Balance End of Year</i>	<u>\$ 7,893,546</u>	<u>\$ 1,825,155</u>	<u>\$ 7,485,386</u>

See accompanying notes to the basic financial statements.

Job and Family Services	Wayne County Care Center	Children's Service Board	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 1,003,471	\$ 3,443,245	\$ -	\$ 13,953,967
-	-	-	-	9,700,500
-	2,329,459	879,300	2,744,216	10,185,973
-	-	-	141	314,086
-	-	-	301,748	767,712
9,633,720	271,147	3,119,757	5,263,089	33,424,208
-	-	-	2,269	2,269
-	-	391	24,278	2,381,710
-	-	-	150,488	252,560
-	-	-	-	29,936
709,776	17,476	31,342	77,271	2,030,401
<u>10,343,496</u>	<u>3,621,553</u>	<u>7,474,035</u>	<u>8,563,500</u>	<u>73,043,322</u>
-	-	-	1,830,024	8,608,665
-	-	-	262,442	5,602,463
-	-	-	1,440,965	11,413,429
-	-	-	258,553	8,108,593
-	-	-	667,890	931,773
10,032,235	4,116,702	7,026,887	1,868,564	36,184,213
-	-	-	-	415
-	-	-	587,986	587,986
-	-	-	408,261	1,248,460
-	-	-	1,563,509	1,563,509
-	-	-	6,714	6,714
-	-	-	573,500	573,500
-	-	-	460,036	460,036
<u>10,032,235</u>	<u>4,116,702</u>	<u>7,026,887</u>	<u>9,928,444</u>	<u>75,289,756</u>
<u>311,261</u>	<u>(495,149)</u>	<u>447,148</u>	<u>(1,364,944)</u>	<u>(2,246,434)</u>
-	-	-	-	250
299,737	-	-	1,029,798	1,329,535
-	-	-	-	(1,329,535)
<u>299,737</u>	<u>-</u>	<u>-</u>	<u>1,029,798</u>	<u>250</u>
610,998	(495,149)	447,148	(335,146)	(2,246,184)
554,676	2,985,392	5,863,694	7,332,522	36,384,511
2,971	(2,905)	5,326	10,322	45,609
<u>\$ 1,168,645</u>	<u>\$ 2,487,338</u>	<u>\$ 6,316,168</u>	<u>\$ 7,007,698</u>	<u>\$ 34,183,936</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, 2008*

Net Change in Fund Balances - Total Governmental Funds \$ (2,246,184)

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

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

Capital Asset Additions	\$ 3,878,269	
Current Year Depreciation	<u>(4,824,681)</u>	
Total		(946,412)

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

Property Taxes	1,424,761	
Due From Other Governments	<u>1,552,147</u>	
Total		2,976,908

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

45,609

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

(5,388)

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

Decrease in general obligation bonds payable	568,500	
Increase in compensated absences*	(348,213)	
Decrease in OPWC loans	5,000	
Decrease in accrued interest payable	<u>1,502</u>	
Total		226,789

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

(998,880)

Change in Net Assets of Governmental Activities

\$ (947,558)

**Excludes \$1,159 within the Internal Service Fund*

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance -

Budget (Non-GAAP Basis) and Actual

General Fund

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 4,005,000	\$ 4,005,000	\$ 3,645,302	\$ (359,698)
Permissive Sales Taxes	7,820,000	7,820,000	8,571,274	751,274
Charges for Services	4,388,827	4,365,644	4,351,022	(14,622)
Licenses and Permits	298,600	298,600	314,045	15,445
Fines and Forfeitures	415,984	415,984	421,733	5,749
Intergovernmental	3,430,000	3,430,000	3,699,430	269,430
Interest	800,000	800,000	2,050,060	1,250,060
Rent	73,684	73,684	108,932	35,248
Other	899,833	899,833	1,053,792	153,959
<i>Total Revenues</i>	<u>22,131,928</u>	<u>22,108,745</u>	<u>24,215,590</u>	<u>2,106,845</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,356,563	8,308,265	7,136,568	1,171,697
Judicial	5,413,472	5,424,266	5,266,643	157,623
Public Safety	10,678,549	10,690,376	9,994,999	695,377
Public Works	213,231	212,733	169,110	43,623
Health	310,054	310,195	300,557	9,638
Human Services	987,627	987,627	905,553	82,074
Conservation and Recreation	70,629	70,629	1,100	69,529
Other	1,442,301	1,479,798	856,344	623,454
<i>Total Expenditures</i>	<u>27,472,426</u>	<u>27,483,889</u>	<u>24,630,874</u>	<u>2,853,015</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(5,340,498)</u>	<u>(5,375,144)</u>	<u>(415,284)</u>	<u>4,959,860</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	500	510	250	(260)
Transfers Out	(1,631,315)	(1,596,679)	(1,053,561)	543,118
<i>Total Other Financing Sources (Uses)</i>	<u>(1,630,815)</u>	<u>(1,596,169)</u>	<u>(1,053,311)</u>	<u>542,858</u>
<i>Net Change in Fund Balance</i>	<u>(6,971,313)</u>	<u>(6,971,313)</u>	<u>(1,468,595)</u>	<u>5,502,718</u>
<i>Fund Balance Beginning of Year</i>	3,829,127	3,829,127	3,829,127	-
Prior Year Encumbrances Appropriated	3,142,186	3,142,186	3,142,186	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,502,718</u>	<u>\$ 5,502,718</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Motor Vehicle and Gas Tax**For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Taxes	\$ 1,185,000	\$ 1,185,000	\$ 1,190,759	\$ 5,759
Charges for Services	10,000	10,000	12,915	2,915
Fines and Forfeitures	161,500	52,630	52,630	-
Intergovernmental	5,808,000	5,808,000	5,880,605	72,605
Contributions and Donations	-	-	29,936	29,936
Other	45,500	21,416	47,104	25,688
<i>Total Revenues</i>	<u>7,210,000</u>	<u>7,077,046</u>	<u>7,213,949</u>	<u>136,903</u>
Expenditures				
Current:				
Public Works	8,820,261	8,687,307	8,161,010	526,297
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,610,261)	(1,610,261)	(947,061)	663,200
Other Financing Uses				
Transfers Out	(276,000)	(276,000)	(275,974)	26
<i>Net Change in Fund Balance</i>	(1,886,261)	(1,886,261)	(1,223,035)	663,226
<i>Fund Balance Beginning of Year</i>	709,677	709,677	709,677	-
Prior Year Encumbrances Appropriated	1,176,584	1,176,584	1,176,584	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 663,226</u>	<u>\$ 663,226</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**County Board of MRDD**For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive Negative
Revenues				
Property and Other Local Taxes	\$ 6,286,012	\$ 6,286,012	\$ 5,861,949	\$ (424,063)
Charges for Services	86,000	86,000	63,154	(22,846)
Intergovernmental	4,898,514	4,877,821	5,752,387	874,566
Interest	1,000	1,000	2,785	1,785
Other	150,000	150,000	89,330	(60,670)
<i>Total Revenues</i>	<u>11,421,526</u>	<u>11,400,833</u>	<u>11,769,605</u>	<u>368,772</u>
Expenditures				
Current:				
Human Services	<u>16,562,244</u>	<u>15,746,225</u>	<u>12,534,826</u>	<u>3,211,399</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(5,140,718)	(4,345,392)	(765,221)	3,580,171
Other Financing Uses				
Transfers In	<u>102,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(5,038,718)	(4,345,392)	(765,221)	3,580,171
<i>Fund Balance Beginning of Year</i>	7,424,775	7,424,775	7,424,775	-
Prior Year Encumbrances Appropriated	331,406	331,406	331,406	-
<i>Fund Balance End of Year</i>	<u>\$ 2,717,463</u>	<u>\$ 3,410,789</u>	<u>\$ 6,990,960</u>	<u>\$ 3,580,171</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Job and Family Services**For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 10,050,000	\$ 9,639,098	\$ 9,642,690	\$ 3,592
Other	745,248	707,389	722,070	14,681
<i>Total Revenues</i>	<u>10,795,248</u>	<u>10,346,487</u>	<u>10,364,760</u>	<u>18,273</u>
Expenditures				
Current:				
Human Services	<u>12,513,706</u>	<u>12,064,945</u>	<u>11,729,148</u>	<u>335,797</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,718,458)	(1,718,458)	(1,364,388)	354,070
Other Financing Sources (Uses)				
Transfers In	<u>316,312</u>	<u>316,312</u>	<u>299,737</u>	<u>(16,575)</u>
<i>Net Change in Fund Balance</i>	(1,402,146)	(1,402,146)	(1,064,651)	337,495
<i>Fund Balance Beginning of Year</i>	475,415	475,415	475,415	-
Prior Year Encumbrances Appropriated	<u>926,731</u>	<u>926,731</u>	<u>926,731</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 337,495</u>	<u>\$ 337,495</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Wayne County Care Center**For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 1,071,000	\$ 973,458	\$ 1,003,471	\$ 30,013
Charges for Services	2,689,000	2,593,014	2,588,999	(4,015)
Intergovernmental	197,000	197,000	271,147	74,147
Other	8,000	8,000	17,476	9,476
<i>Total Revenues</i>	<u>3,965,000</u>	<u>3,771,472</u>	<u>3,881,093</u>	<u>109,621</u>
Expenditures				
Current:				
Human Services	4,210,707	4,475,707	4,195,984	279,723
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(245,707)	(704,235)	(314,891)	389,344
Other Financing Sources (Uses)				
Transfers Out	(454,464)	(189,464)	-	189,464
<i>Net Change in Fund Balance</i>	(700,171)	(893,699)	(314,891)	578,808
<i>Fund Balance Beginning of Year</i>	2,748,415	2,748,415	2,748,415	-
Prior Year Encumbrances Appropriated	151,757	151,757	151,757	-
<i>Fund Balance End of Year</i>	<u>\$ 2,200,001</u>	<u>\$ 2,006,473</u>	<u>\$ 2,585,281</u>	<u>\$ 578,808</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Children Services Board**For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 3,600,000	\$ 3,489,424	\$ 3,443,245	\$ (46,179)
Charges for Services	555,000	555,000	793,149	238,149
Intergovernmental	3,364,537	2,615,869	2,873,648	257,779
Other	10,000	10,000	30,742	20,742
<i>Total Revenues</i>	<u>7,529,537</u>	<u>6,670,293</u>	<u>7,140,784</u>	<u>470,491</u>
Expenditures				
Current:				
Human Services	<u>8,058,893</u>	<u>8,058,894</u>	<u>7,487,287</u>	<u>571,607</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(529,356)	(1,388,601)	(346,503)	1,042,098
Other Financing Sources (Uses)				
Transfers Out	<u>(102,385)</u>	<u>(102,385)</u>	-	102,385
<i>Net Change in Fund Balance</i>	(631,741)	(1,490,986)	(346,503)	1,144,483
<i>Fund Balance Beginning of Year</i>	5,189,575	5,189,575	5,189,575	-
Prior Year Encumbrances Appropriated	737,644	737,644	737,644	-
<i>Fund Balance End of Year</i>	<u>\$ 5,295,478</u>	<u>\$ 4,436,233</u>	<u>\$ 5,580,716</u>	<u>\$ 1,144,483</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2008

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Business-Type Activity- Water District Enterprise Fund	Business-Type Activity- Total Enterprise Funds	Governmental Activity- Health Care Internal Service Fund
Assets				
<i>Current Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,184,685	\$ 58,034	\$ 1,242,719	\$ 1,816,593
Receivables:				
Accounts	108,095	-	108,095	37,223
Due from Other Funds	4,340	-	4,340	-
Due from Other Governments	144,550	-	144,550	-
<i>Total Current Assets</i>	<u>1,441,670</u>	<u>58,034</u>	<u>1,499,704</u>	<u>1,853,816</u>
<i>Noncurrent Assets</i>				
Nondepreciable Capital Assets	1,062,626	-	1,062,626	-
Depreciable Capital Assets (Net)	7,542,478	-	7,542,478	-
<i>Total Noncurrent Assets</i>	<u>8,605,104</u>	<u>-</u>	<u>8,605,104</u>	<u>-</u>
<i>Total Assets</i>	<u>10,046,774</u>	<u>58,034</u>	<u>10,104,808</u>	<u>1,853,816</u>
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	20,696	34,928	55,624	4,036
Contracts Payable	143,570	-	143,570	-
Accrued Wages and Benefits	13,501	-	13,501	9,359
Accrued Interest Payable	33,354	-	33,354	-
Due to Other Funds	826	-	826	-
Due to Other Governments	5,061	-	5,061	3,107
Deferred Revenue	-	-	-	467,612
Claims Payable	-	-	-	695,651
Retainage Payable	34,951	-	34,951	-
Revenue Notes Payable	500,000	-	500,000	-
Compensated Absences Payable	6,643	-	6,643	-
Improvement Bonds Payable	21,400	-	21,400	-
Revenue Bonds Payable	10,000	-	10,000	-
<i>Total Current Liabilities</i>	<u>790,002</u>	<u>34,928</u>	<u>824,930</u>	<u>1,179,765</u>
<i>Long-Term Liabilities</i>				
Compensated Absences Payable - net of current portion	19,263	-	19,263	1,159
Improvement Bonds Payable - net of current portion	1,774,400	-	1,774,400	-
Revenue Bonds Payable- net of current portion	848,000	-	848,000	-
<i>Total Long-Term Liabilities</i>	<u>2,641,663</u>	<u>-</u>	<u>2,641,663</u>	<u>1,159</u>
<i>Total Liabilities</i>	<u>3,431,665</u>	<u>34,928</u>	<u>3,466,593</u>	<u>1,180,924</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	5,752,050	-	5,752,050	-
Unrestricted	863,059	23,106	886,165	672,892
<i>Total Net Assets</i>	<u>\$ 6,615,109</u>	<u>\$ 23,106</u>	<u>\$ 6,638,215</u>	<u>\$ 672,892</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, 2008

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Business-Type Activity- Water District Enterprise Fund	Business-Type Activity- Total Enterprise Funds	Governmental Activity - Health Care Internal Service Fund
Operating Revenues				
Charges for Services	\$ 671,652	\$ -	\$ 671,652	\$ 8,489,880
Other	27,881	-	27,881	2,933
<i>Total Operating Revenues</i>	<u>699,533</u>	<u>-</u>	<u>699,533</u>	<u>8,492,813</u>
Operating Expenses				
Personal Services	239,163	-	239,163	182,126
Contractual Services	135,831	110,703	246,534	856,372
Materials and Supplies	144,699	-	144,699	-
Claims	-	-	-	8,406,298
Depreciation	253,721	-	253,721	-
Other	83,367	-	83,367	46,897
<i>Total Operating Expenses</i>	<u>856,781</u>	<u>110,703</u>	<u>967,484</u>	<u>9,491,693</u>
<i>Operating Income (Loss)</i>	(157,248)	(110,703)	(267,951)	(998,880)
Nonoperating Revenues (Expenses)				
Other Nonoperating Revenue	-	116,264	116,264	-
Intergovernmental	201,695	-	201,695	-
Interest and Fiscal Charges	(113,741)	-	(113,741)	-
<i>Total Nonoperating Revenues (Expenses)</i>	<u>87,954</u>	<u>116,264</u>	<u>204,218</u>	<u>-</u>
<i>Change in Net Assets</i>	(69,294)	5,561	(63,733)	(998,880)
<i>Net Assets Beginning of Year</i>	6,684,403	17,545	6,701,948	1,671,772
<i>Net Assets End of Year</i>	<u>\$ 6,615,109</u>	<u>\$ 23,106</u>	<u>\$ 6,638,215</u>	<u>\$ 672,892</u>

Wayne County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Business-Type Activity- Water District Enterprise Fund	Business-Type Activity- Total Enterprise Funds	Governmental Activity - Health Care Internal Service Fund
Cash Flows From Operating Activities				
Cash received from sales/service charges	\$ 660,057	\$ -	\$ 660,057	\$ 8,482,142
Cash received from other operating revenue	27,881	-	27,881	-
Cash received from nonoperating activities	-	116,264	116,264	-
Cash payments for personal services	(234,811)	-	(234,811)	(182,971)
Cash payments for contractual services	(56,676)	(75,775)	(132,451)	-
Cash payments for materials and supplies	(64,293)	-	(64,293)	-
Cash payments for claims	-	-	-	(8,278,926)
Cash payments for administrative costs	-	-	-	(856,372)
Cash payments for other expenses	(83,367)	-	(83,367)	(46,897)
<i>Net Cash Provided By Operating Activities</i>	<u>248,791</u>	<u>40,489</u>	<u>289,280</u>	<u>(883,024)</u>
Cash Flows From Noncapital Financing Activities				
Cash received from grants	57,145	-	57,145	-
<i>Net Cash Provided By Noncapital Activities</i>	<u>57,145</u>	<u>-</u>	<u>57,145</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities				
Proceeds from sale of notes	500,000	-	500,000	-
Acquisition of capital assets	(421,292)	-	(421,292)	-
Payment on revenue bonds	(30,300)	-	(30,300)	-
Interest Paid on Debt	(112,889)	-	(112,889)	-
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(64,481)</u>	<u>-</u>	<u>(64,481)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	241,455	40,489	281,944	(883,024)
<i>Cash and Cash Equivalents at Beginning of Year</i>	943,230	17,545	960,775	2,699,617
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$ 1,184,685</u>	<u>\$ 58,034</u>	<u>\$ 1,242,719</u>	<u>\$ 1,816,593</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities				
Operating Income (Loss)	(157,248)	(110,703)	(267,951)	(998,880)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided				
By Operating Activities:				
Depreciation	253,721	-	253,721	-
Other Revenue from Nonoperating Activities	-	116,264	116,264	-
(Increase) Decrease in Assets				
Accounts Receivable	(9,155)	-	(9,155)	(37,223)
Due From Other Funds	(2,440)	-	(2,440)	-
Increase (Decrease) in Liabilities				
Accounts Payable	(3,886)	34,928	31,042	(2,772)
Contracts Payable	131,368	-	131,368	-
Accrued Wages and Benefits	2,890	-	2,890	1,894
Compensated Absences Payable	2,378	-	2,378	1,159
Due To Other Funds	229	-	229	(403)
Due to Other Governments	(4,017)	-	(4,017)	(723)
Claims Payable	-	-	-	127,372
Retainage Payable	34,951	-	34,951	-
Unearned Revenue	-	-	-	26,552
<i>Net Cash Provided By Operating Activities</i>	<u>\$ 248,791</u>	<u>\$ 40,489</u>	<u>\$ 289,280</u>	<u>\$ (883,024)</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2008

	Private Purpose Trusts	Agency
	<u> </u>	<u> </u>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$ 199,718	\$ 9,041,975
Cash and Cash Equivalents in Segregated Accounts	32,212	711,855
Receivables:		
Taxes	-	108,711,405
Sales Taxes	-	37,722
Accrued Interest	-	66
Due From Other Funds	-	89,128
Due From Other Governments	-	4,938,931
<i>Total Assets</i>	<u>\$ 231,930</u>	<u>\$ 123,531,082</u>
 Liabilities		
Accounts Payable	\$ 2,847	\$ 90,225
Accrued Wages	-	116
Due to Other Funds	-	177,582
Due to Other Governments	-	122,704,915
Undistributed Monies	-	558,244
<i>Total Liabilities</i>	<u>2,847</u>	<u>\$ 123,531,082</u>
 Net Assets		
Held In Trust For Other Purposes	<u>\$ 229,083</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, 2008

	Private Purpose Trusts
	<hr/>
Additions	
Interest	\$ 5,198
Gifts and Contributions	44,732
Other	3,381
<i>Total Additions</i>	<hr/> 53,311 <hr/>
Deductions	
Benefits	79,458
<i>Total Deductions</i>	<hr/> 79,458
<i>Change in Net Assets</i>	(26,147)
<i>Net Assets Beginning of Year</i>	255,230
<i>Net Assets End of Year</i>	<hr/> \$ 229,083 <hr/>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Following are the most significant of the County’s accounting policies.

A. Reporting Entity

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

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 only significant component unit of the County is the Nick Amster, Sheltered Workshop, Inc.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

DISCRETELY PRESENTED COMPONENT UNIT

Nick Amster Sheltered Workshop, Inc. ("Workshop") - The Workshop is a legally separate, nonprofit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Wayne County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of MRDD provides the Workshop staff, salaries, transportation, equipment (except what is used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to mentally retarded or developmentally disabled adults of the County, the Workshop is reflected as a component unit of the County. The Workshop's financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *"Financial Statements for Not-for-Profit Organizations."* The most recent separately issued accrual basis financial statements (for the years ended June 30, 2007 and 2008) can be obtained from the Nick Amster Sheltered Workshop, Inc., Wooster, Ohio 44691.

JOINT VENTURES WITHOUT EQUITY INTEREST

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

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 2008, the County contributed \$170,313 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 2008, the County contributed \$1,223,508 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 2008, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

Multi-County Community Mental Health District (“District”) - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, eight appointees of the Wayne County Commissioners, and two appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2008 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

JOINTLY GOVERNED ORGANIZATIONS

Stark Regional Community Corrections Center (“S.R.C.C.C.”) - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. For 2008 the County did not contribute to the S.R.C.C.C.

Medway Drug Enforcement Agency (“Agency”) - The Agency is an undercover investigative law enforcement agency, the objective of which, is to remove illegal drugs from the community. The Agency is controlled by and is responsible to the Medway Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor of the City of Brunswick, and a representative of each township and village within the County. The Governing Assembly consists of the County Prosecutor and the County Sheriff, the police chief of the City of Brunswick, and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility to the Agency. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency. For 2008 the County did not contribute to the Agency.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

North East Ohio Network (“NEON”) – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Mental Retardation and Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff. During 2008, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

RELATED ORGANIZATIONS

The Wayne County Public Library (“Library”) - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Library. The Library did not receive funding from the County in 2008.

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 2008. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District.

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 2008.

Public Entity Risk Consortium (“PERC”) – The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County has joined PERC, a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official’s liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property, \$3,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

EXCLUDED OTHER GOVERNMENTS

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

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

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

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

B. Basis of Presentation

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

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, and other internal activities within "activity" types, are 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 business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Included in the statement of activities is a function titled "other". These costs primarily consist of contributions to other agencies within the County for programs not provided by the County to the citizenry. The most significant of these contributions during the year was for agricultural purposes.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

C. Fund Accounting

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

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

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

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

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

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

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

Water District - This fund accounts for the costs of providing for the current development and future cost of water services that will be financed primarily through user charges.

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

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, the Wayne County Care Center (Care Center) and the MRDD Supplemental Trust. Monies received by Children Services Board are to be used for expenses not provided by programs of the primary government. Monies received by the Care Center represent monies held for deposit, which belong to the residents of the Care Center. Monies received by the MRDD Supplemental Trust are used to provide additional services to individuals with disabilities. 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

Property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

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

Unearned revenue reported on the statement of fund net assets represents early payments received for self insurance funding related to 2009.

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

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

F. Budgetary Process

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

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued during 2008. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

G. Cash and Investments

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

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

During the year 2008, investments were limited to federal agency securities, a repurchase agreement, certificates of deposit, and investments in the State Asset Treasury Reserve of Ohio (STAROhio).

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

The County has invested funds in STAROhio during the year 2008. STAROhio is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities and Exchange Commission (SEC) as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio’s share price which is the price the investment could be sold for on December 31, 2008.

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 2008 amounted to \$2,356,663, which includes \$1,943,064 assigned from other County funds.

The County has segregated bank accounts for monies held separately from the County’s central bank account. These depository accounts are presented on the financial statements as “cash and cash equivalents in segregated accounts” since they are not required to be deposited into the County treasury.

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

H. Inventories of Materials and Supplies

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

I. Capital Assets

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

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008 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, 2008, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accumulated at the rate of 4.6 hours per 80 hours worked. Vacation and sick leave are accumulated 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, 2008, 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due.

M. Bond Issuance Costs

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

N. Interfund Transactions

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

O. Fund Balance Reserves and Designations

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

P. Operating Revenues and Expenses

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Q. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Restricted net assets, including “restricted for other purposes” reported on the statement of net assets represent amounts which limitations are imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes primarily include amounts to provide public safety and general governmental services. The County did not report any significant net asset balances restricted by enabling legislation for the year ending December 31, 2008. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

R. Estimates

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

NOTE 3 – IMPLEMENTATION OF NEW ACCOUNTING POLICIES

For 2008, the County has implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*; GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*; and GASB Statement No. 50, *Pension Disclosures*.

GASB Statement No. 45 provides guidance on all aspects of OPEB reporting by employers.

GASB Statement No. 49 provides guidance on calculating and reporting the costs and obligations associated with pollution cleanup efforts.

GASB Statement No. 50 more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits.

The implementation of GASB Statement No.45, No. 49 and No. 50 did not affect the presentation of the financial statements of the County.

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

According to State law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2008, the County and public depositories complied with the provisions of these statutes.

A. Deposits with Financial Institutions

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

At December 31, 2008, the County's Board of MRDD Special Revenue Fund had a "cash with fiscal agent" balance of \$691,831 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

At year-end, the carrying amount (including "cash with fiscal agent") of the County's deposits was \$24,321,643. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2008, \$21,348,469 of the County's bank balance of \$23,857,223 was exposed to custodial risk as discussed above, while \$2,508,754 was covered by Federal Deposit Insurance Corporation.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

B. Investments

As of December 31, 2008, the County had the following investments and maturity:

Rating by <u>Moody</u>	<u>Entity</u>	Fair <u>Value</u>	Investment Maturities <u>in years (<1)</u>	Investment Maturities <u>in years (1-3)</u>	Investment Maturities <u>in years (3-5)</u>	Percentage <u>of Total</u>
AAAm**	STAROhio	\$ 4,230,824	\$ 4,230,824	\$ -	\$ -	18.46%
N/A	Repurchase Agreement	368,314	368,314	-	-	1.61%
N/A	Treasury Note	75,381	75,381	-	-	0.33%
Aaa	FHLMC Deposits	4,010,220	-	4,010,220	-	17.50%
Aaa	FHLB Deposits	8,197,510	2,063,120	4,130,010	2,004,380	35.77%
Aaa	FNMA Deposits	4,024,380	-	4,024,380	-	17.56%
Aaa	FFCB	2,010,620	-	2,010,620	-	8.77%
		<u>\$ 22,917,249</u>	<u>\$ 6,737,639</u>	<u>\$ 14,175,230</u>	<u>\$ 2,004,380</u>	<u>100.00%</u>

**Rated by Standard and Poor's

N/A - Underlying securities exempt.

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

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

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

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers

Interfund transfers for the year ended December 31, 2008, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

<u>Transfers In</u>	<u>General Fund</u>	<u>Transfers Out Motor Vehicle and Gas Tax</u>	<u>Total</u>
Job and family services	\$ 299,737	\$ -	\$ 299,737
Other governmental funds	753,824	275,974	1,029,798
	<u>\$ 1,053,561</u>	<u>\$ 275,974</u>	<u>\$ 1,329,535</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Transfers from the general fund were unrestricted revenues used to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the motor vehicle gas tax fund were to finance debt service.

B. Interfund balances

Due from/to other funds consisted of the following at December 31, 2008, as reported on the fund financial statements:

<u>Due From Other Funds</u>	<u>Due to Other Funds</u>						<u>Totals</u>
	<u>General fund</u>	<u>Job and family services</u>	<u>Children Services Board</u>	<u>Other governmental funds</u>	<u>Sanitary sewer</u>	<u>Agency funds</u>	
General fund	\$ -	\$ 2,460	\$ 12,059	\$ -	\$ 160	\$ 7,852	\$ 22,531
Job and family services	5,190	-	70,252	-	-	103,213	178,655
Children services board	-	-	-	-	-	44,256	44,256
Wayne county care center	1,034	-	-	-	4,180	-	5,214
County Board of MRDD	-	-	5,366	-	-	308	5,674
Other governmental funds	43,009	-	17,403	3,110	-	21,652	85,174
Sanitary sewer fund	826	-	-	-	-	-	826
Agency funds	848	-	87,979	-	-	301	89,128
	<u>\$ 50,907</u>	<u>\$ 2,460</u>	<u>\$ 193,059</u>	<u>\$ 3,110</u>	<u>\$ 4,340</u>	<u>\$ 177,582</u>	<u>\$ 431,458</u>

Due from/to other funds consisted of the following at December 31, 2008, as reported on the government-wide financial statements:

	<u>Internal Balances</u>
Governmental Activities: Due to Business-Type Activities	\$ 4,340
Business-Type Activities: Due to Governmental Activities	<u>(826)</u>
Net Internal Balances	<u>\$ 3,514</u>
	<u>Internal Balances</u>
Primary Government: Due from Agency Funds	\$ 88,827
Primary Government: Due to Agency Funds	177,282

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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. For 2008, tangible personal property was assessed at 6.25% for property including inventory. This percentage will be reduced to zero for 2009.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies and railroads. The tax on general business and railroad property will be eliminated by 2009, and the tax on telephone and telecommunications property will be eliminated by 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In 2007-2010, the County will be fully reimbursed for the lost revenue. In 2011-2017, the reimbursements will be phased out.

The assessed value upon which the 2008 taxes were collected was \$2,144,456,510. The full tax rate for all County operations applied to real property for year ended December 31, 2008, was \$9.65 per \$1,000 of assessed valuation.

The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

<u>Real Property</u>	
Agricultural	\$ 176,290,160
Residential	1,416,591,990
Commercial/Industrial/Mineral	365,731,710
Tangible Personal Property	133,357,090
 <u>Public Utility</u>	
Real	727,290
Personal	51,758,270
Total Assessed Value	<u>\$ 2,144,456,510</u>

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Taxes receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of December 31 and real and public utility taxes which were measurable as of the year end. Since the current levy is not intended to finance 2008 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 2009 are shown as 2008 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, 2008 consisted of taxes, accounts, intergovernmental grants and entitlements ("Due from other governments"), accrued interest and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the financial statements follows:

Wayne County, Ohio
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For the Year Ended December 31, 2008

Governmental Activities:

Local government	\$ 1,246,865
Homestead and rollback	897,430
Gasoline and excise tax	890,823
Motor vehicle and gas tax	1,859,442
Tangible tax loss reimbursement	312,257
<u>Other grants, subsidies and reimbursements:</u>	
General fund	82,522
County board of MRDD	249,213
Job and family services	254,152
Wayne county care center	150,572
Children services board	294,596
Felony delinquent care	125,814
Bureau of support	28,088
CDBG	490,370
CHIP program	282,256
VOCA grant	6,460
Narcotics Task Force	7,948
Enforcement and Education	28,294
Pilot Probation Grant	77,946
Victim Witness Grant	70,449
Home Arrest Grant	47,368
County Line Trail	115,360
Airport improvement	144,190
Total	<u>\$ 7,662,415</u>

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

NOTE 8 - OPERATING LEASES - LESSOR DISCLOSURE

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

<u>Leased Asset</u>	<u>Asset Cost</u>	<u>Accumulated Depreciation</u>	<u>Carrying Value</u>
Care Center Land*	\$ 368	\$ -	\$ 368
Care Center Land	222,419	-	222,419
Administration building	284,772	141,356	143,416
McClure building	65,010	15,729	49,281
County courthouse	536,114	186,549	349,565
Corning building	209,693	62,140	147,553
Total	<u>\$ 1,318,376</u>	<u>\$ 405,774</u>	<u>\$ 912,602</u>

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 9 - CAPITAL ASSETS

Capital assets for governmental activities for the year ended December 31, 2008, was as follows:

<i>Governmental Activities</i>	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 4,496,048	\$ 465,364	\$ -	\$ 4,961,412
Construction in progress	<u>543,188</u>	<u>160,809</u>	<u>-</u>	<u>703,997</u>
Total capital assets, not being depreciated:	5,039,236	626,173	-	5,665,409
<i>Capital assets, being depreciated:</i>				
Building and improvements	43,299,154	23,934	-	43,323,088
Equipment	11,945,127	1,354,331	(562,276)	12,737,182
Infrastructure	<u>85,803,305</u>	<u>1,873,831</u>	<u>-</u>	<u>87,677,136</u>
Total capital assets, being depreciated:	141,047,586	3,252,096	(562,276)	143,737,406
<i>Less: accumulated depreciation</i>				
Building and improvements	(17,305,780)	(986,228)	-	(18,292,008)
Equipment	(8,658,821)	(1,002,392)	562,276	(9,098,937)
Infrastructure	<u>(28,476,232)</u>	<u>(2,836,061)</u>	<u>-</u>	<u>(31,312,293)</u>
Total accumulated depreciation	(54,440,833)	(4,824,681)	562,276	(58,703,238)
Total capital assets being depreciated, net	<u>86,606,753</u>	<u>(1,572,585)</u>	<u>-</u>	<u>85,034,168</u>
Governmental activities capital assets, net	<u>\$ 91,645,989</u>	<u>\$ (946,412)</u>	<u>\$ -</u>	<u>\$ 90,699,577</u>

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

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 391,977
Judicial	350,649
Public Safety	391,892
Public Works	3,371,617
Health	5,289
Human Services	<u>313,257</u>
Total Depreciation Expense	<u>\$ 4,824,681</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Capital assets for business-type activities for the year ended December 31, 2008, was as follows:

Business-Type Activities	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 641,334	\$ 6,748	\$ -	\$ 648,082
Construction in progress	-	414,544	-	414,544
Total capital assets, not being depreciated:	<u>641,334</u>	<u>421,292</u>	<u>-</u>	<u>1,062,626</u>
<i>Capital assets, being depreciated:</i>				
Building and improvements	4,477,440	-	-	4,477,440
Equipment	221,683	-	-	221,683
Sewer mains	4,532,823	-	-	4,532,823
Total capital assets, being depreciated:	<u>9,231,946</u>	<u>-</u>	<u>-</u>	<u>9,231,946</u>
<i>Less: accumulated depreciation</i>				
Building and improvements	(853,517)	(111,879)	-	(965,396)
Equipment	(84,564)	(32,562)	-	(117,126)
Sewer mains	(497,666)	(109,280)	-	(606,946)
Total accumulated depreciation	<u>(1,435,747)</u>	<u>(253,721)</u>	<u>-</u>	<u>(1,689,468)</u>
Total capital assets being depreciated, net	<u>7,796,199</u>	<u>(253,721)</u>	<u>-</u>	<u>7,542,478</u>
Business-type activities capital assets, net	<u>\$ 8,437,533</u>	<u>\$ 167,571</u>	<u>\$ -</u>	<u>\$ 8,605,104</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.

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

At December 31, 2008, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,544,603 and vested benefits for sick leave totaled \$995,375. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net assets within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$15,596 and \$10,310 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net assets. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net assets. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 11 – LONG-TERM OBLIGATIONS AND NOTES PAYABLE

A. Long-Term Obligations

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

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>	<u>Amount Due</u> <u>Within</u> <u>One Year</u>
Governmental Activities					
<i>General obligation bonds:</i>					
1991 Human Services Building Bonds, 5.50%	\$ 402,500	\$ -	\$ (87,500)	\$ 315,000	\$ 90,000
1992 Human Services Building Bonds, 5.70%	80,000	-	(16,000)	64,000	16,000
2002 Engineering Facility Improvement Bonds, 3.10%	2,995,000	-	(140,000)	2,855,000	150,000
2002 Justice Facility Improvement Bonds, 3.10%	<u>6,590,000</u>	<u>-</u>	<u>(325,000)</u>	<u>6,265,000</u>	<u>335,000</u>
<i>Total general obligation bonds</i>	<u>10,067,500</u>	<u>-</u>	<u>(568,500)</u>	<u>9,499,000</u>	<u>591,000</u>
<i>Other long-term obligations:</i>					
OPWC loan, 0.0%	95,000	-	(5,000)	90,000	5,000
Compensated absences*	<u>3,190,606</u>	<u>532,596</u>	<u>(183,224)</u>	<u>3,539,978</u>	<u>949,930</u>
<i>Total other long-term obligations</i>	<u>3,285,606</u>	<u>532,596</u>	<u>(188,224)</u>	<u>3,629,978</u>	<u>954,930</u>
<i>Total governmental activities, long-term obligations</i>	<u>\$ 13,353,106</u>	<u>\$ 532,596</u>	<u>\$ (756,724)</u>	<u>\$ 13,128,978</u>	<u>\$ 1,545,930</u>
Business-Type Activities					
2004 Sewer System Revenue Bonds, 4.375%	\$ 868,000	\$ -	\$ (10,000)	\$ 858,000	\$ 10,000
2004 Sanitary Sewer Improvement Bonds, 4.125%	1,816,100	-	(20,300)	1,795,800	21,400
Compensated absences	<u>23,528</u>	<u>2,378</u>	<u>-</u>	<u>25,906</u>	<u>6,643</u>
<i>Total business-type long- term obligations</i>	<u>\$ 2,707,628</u>	<u>\$ 2,378</u>	<u>\$ (30,300)</u>	<u>\$ 2,679,706</u>	<u>\$ 38,043</u>
<i>Total primary government long-term obligations</i>	<u>\$ 16,060,734</u>	<u>\$ 534,974</u>	<u>\$ (787,024)</u>	<u>\$ 15,808,684</u>	<u>\$ 1,583,973</u>

*Includes \$1,159 reported in the Internal Service Fund

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

Revenue Bonds: The County has pledged future sewer revenue, net of specified operating expenses, to repay \$858,000 in sewer system revenue bonds. The proceeds are being used for the purpose of paying the cost of constructing, installing and otherwise improving sanitary sewers, a pump station, and wastewater treatment plant and all necessary appurtenances thereto, together comprising the Burbank sewer project. These bonds were issued at an interest rate of 4.375% and will mature in June 2044 with user fee revenue of the sanitary sewer district fund.

Sanitary Sewer Improvement Bonds: In 2005, the County retired the \$1,860,000 Sanitary Sewer anticipation notes with the proceeds from the issuance of Sanitary Sewer improvement revenue bonds. The bonds issued in 2004, have an interest rate of 4.125% and will mature in 2045 with pledged user fee revenue of the sanitary sewer district fund. The proceeds from these debt issuances were used to pay the costs of constructing and installing sanitary sewer lines and related sanitary sewer improvements, together with all necessary appurtenances thereto, all together comprising the Kidron Sanitary Sewer Project.

Annual principal and interest payments, as a percentage of net customer revenues, on all revenue bonds are expected to be similar over the term of the bonds as in the current year, which were less than 21%. The total principal and interest remaining to be paid on all revenue bonds is \$5,254,448. Principal and interest paid for the current year and total net available revenues were \$143,189 and (\$28,022), respectively.

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

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

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2008, are as follows:

Wayne County, Ohio
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For the Year Ended December 31, 2008

<i>Year Ended</i>	<u>G.O. Bonds</u>		<i>OPWC</i>	<u>Sewer Bonds</u>		<i>Total</i>
	<u>Principal</u>	<u>Interest</u>	<u>Loan</u>	<u>Principal</u>	<u>Interest</u>	
2009	\$ 591,000	\$ 436,573	\$ 5,000	\$ 31,400	\$ 111,615	1,175,588
2010	611,000	411,553	5,000	33,300	110,293	1,171,146
2011	631,000	384,987	5,000	34,200	108,893	1,164,080
2012	606,000	357,469	5,000	35,900	107,454	1,111,823
2013	570,000	332,838	5,000	37,100	105,943	1,050,881
2014-2018	3,260,000	1,265,993	25,000	211,000	504,852	5,266,845
2019-2023	3,230,000	411,840	25,000	259,800	456,616	4,383,256
2024-2028	-	-	15,000	317,700	397,292	729,992
2029-2033	-	-	-	390,500	324,472	714,972
2034-2038	-	-	-	480,900	235,026	715,926
2039-2043	-	-	-	594,400	124,827	719,227
2044-2045	-	-	-	227,600	13,365	240,965
	<u>\$ 9,499,000</u>	<u>\$ 3,601,253</u>	<u>\$ 90,000</u>	<u>\$ 2,653,800</u>	<u>\$ 2,600,648</u>	<u>\$ 18,444,701</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.

B. Revenue Notes Payable

A summary of the note transactions for the year ended December 31, 2008 follows:

	Outstanding 12/31/07	Increase	Decrease	Outstanding 12/31/08
3% Sewer District Improvement Note, Series 2008	\$ 0	\$ 500,000	\$ 0	\$ 500,000

In 2008, the County issued \$500,000 in Sewer Improvement notes in anticipation of bonds, for the purpose of reconstructing the Meadows extended aeration wastewater plant to convert into a pump station, constructing sanitary sewers and sanitary sewer force mains and improvements to the Meadows allotment.

NOTE 12 - RISK MANAGEMENT

General Insurance: The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County is a member of the Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property, \$3,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability and Public Official's Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

Wayne County, Ohio
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The County has also entered into liability contracts for various departments where the potential for monetary loss exists. These additional policies include: Frontier Insurance Company, social service professional liability; and CNA Insurance Company, care center professional liability. Coverage amounts and the cost of the policies vary based upon the degree of potential liability for each department. The County pays the State Workers' Compensation System a premium based on a rate per \$100 of employee compensation. The rate is calculated based on accident history and administrative costs.

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

Health Care Self-Insurance: The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays all claims. The premiums paid into the health care self-insurance internal service fund by all other funds represent eighty percent of the entire premium with the remaining amount paid by the employees. The following plans, excluding the Engineer department whose premium differs, were in effect for 2008 at the corresponding monthly premiums paid by the County:

	<u>Family</u>	<u>Single</u>
<i>PPO Plan</i>	\$ 683.69	\$ 305.89
<i>HDHP Plan</i>	574.42	257.00

An excess coverage insurance policy covers individual claims in excess of \$100,000 up to a maximum of \$2,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$695,651 reported in the health care internal service fund at December 31, 2008, 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 \$420.59 to \$940.07. Changes in the fund's liability amount in 2008 and 2007 were:

<i>Liability</i>	<i>Beginning</i>	<i>Current</i>	<i>Claim</i>	<i>End</i>
<i>Year</i>	<i>of Year</i>	<i>Year</i>	<i>Payments</i>	<i>of Year</i>
	<u>Liability</u>	<u>Claims</u>	<u>Payments</u>	<u>Liability</u>
<i>2008</i>	\$ 568,279	\$ 8,406,298	\$ (8,278,926)	\$ 695,651
<i>2007</i>	670,746	6,883,032	(6,985,499)	568,279

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 13 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in State and local classifications contributed 10 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2008 was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 percent of covered payroll. For 2008, a portion of the City's contribution equal to 7 percent of covered payroll was allocated to fund the post-employment healthcare plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2008, 2007, and 2006 were \$2,208,573, \$2,595,498, and \$2,867,449, respectively; 96 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$40,644 made by the County and \$29,031 made by the plan members.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

B. State Teachers Retirement System

The County contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system, for the certified teachers employed by the school for the mentally retarded/developmentally disabled (Board of MRDD). STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling 1-888-227-7877, or by visiting the STRS Ohio Web site at 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 a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. 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. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3007 of the Ohio Revised Code.

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

For the fiscal year ended June 30, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2007, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the calendar ended December 31, 2008, 2007, and 2006 were \$126,775, \$168,948, and \$154,446, respectively. 100 percent has been contributed for each fiscal year.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code.

Disclosures to the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, the local government employers contributed 14 percent of covered payroll (17.4 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 7 percent of covered payroll for 2008.

The retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$2,208,573, \$1,709,610, and \$1,402,556 respectively; 96 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

On September 4, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

B. State Teachers Retirement System

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

Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2008, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2008, 2007, and 2006 were \$1,010, \$1,020, and \$1,000 respectively; 85 percent has been contributed for fiscal year 2008 and 100 percent for fiscal years 2007 and 2006.

NOTE 15 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	<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>
GAAP Basis	\$ (1,032,068)	\$ (754,091)	\$ (687,876)	\$ 610,998	\$ (495,149)	\$ 447,148
Net adjustments for revenue accruals	(29,383)	6,779	181,011	21,264	259,539	(333,250)
Net adjustments for expenditure accruals	233,035	85,671	181,413	21,105	111,114	231,779
Encumbrances (budget basis) outstanding at year end	<u>(640,179)</u>	<u>(561,394)</u>	<u>(439,769)</u>	<u>(1,718,018)</u>	<u>(190,395)</u>	<u>(692,180)</u>
Budget Basis	<u>\$ (1,468,595)</u>	<u>\$ (1,223,035)</u>	<u>\$ (765,221)</u>	<u>\$ (1,064,651)</u>	<u>\$ (314,891)</u>	<u>\$ (346,503)</u>

NOTE 16 - CONTINGENT LIABILITIES

A. Grants

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

B. Litigation

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

NOTE 17 - RELATED PARTY TRANSACTION

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the basic financial statements. For the Workshop's year ended June 30, 2008, the County's contributions totaled \$4,229,878.

NOTE 18 - CONDUIT DEBT OBLIGATIONS

The County has served as the issuer of industrial revenue bonds in previous years. The principal balance of these bonds outstanding as of December 31, 2005 (latest information available) totaled \$950,000. The proceeds related to this \$2,265,000 issuance were used to acquire, construct, improve and equip nursing home facilities. The facilities make the principal and interest payments on the bonds. The industrial revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County, nor is the full faith and credit or taxing power of the County pledged to make repayment.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 19 - LANDFILL

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

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

The County has established a designation for landfill contingencies, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2008, the balance of the designation for landfill contingencies was \$400,000.

NOTE 20 - FUND DEFICITS

As of December 31, 2008, the following had a deficit fund balance. This deficit was caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

<u>Nonmajor governmental funds:</u>	
<i>Juvenile Court Special Project (Special Revenue Fund)</i>	\$ 1,810

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

Nonmajor Special Revenue Funds

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

Delinquent Real Estate Tax Assessment Collection (DRETAC)

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

Real Estate Assessment

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

Indigent Guardianship

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

Victim's Assistance Trust

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

Youth Services Subsidy Grant

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

Dog and Kennel

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

Hazardous Materials

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

Bureau of Support

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

Community Development Block Grant (CDBG)

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

Ditch Maintenance

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

Law Enforcement

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

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.

Nonmajor Special Revenue Funds

Felony Delinquent Care and Custody

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

Recorder's Equipment

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

Solid Waste District Litter Grant

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

Local Emergency Planning

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

Narcotics Task Force

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

Other Nonmajor Special Revenue Funds

Pilot Probation Grant

Certificate of Title Administration

CHIP Program

Court Computerization

Victim Witness Assistance Program

Home Arrest Grant

VOCA Grant

Mediation Services

Municipal Court Probation

Department of Justice Special Projects

Employee Benefits Liability

Indigent Fee Assessment

Juvenile Court Special Projects

Juvenile Probation Services

Law Enforcement Training

US Justice Radio Grant

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

County Building Construction

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

Issue II

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

Justice Center Communications

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

Federal Bridge Project

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

Airport Improvement

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

County Line Trail

To account for a federal highway grant for Rails to Trails project.

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,705,982	\$ 750,164	\$ 1,336,846	\$ 6,792,992
Cash and Cash Equivalents:				
In Segregated Accounts	25,495	-	-	25,495
Receivables:				
Accounts	58,108	-	1,889	59,997
Accrued Interest	445	-	-	445
Due from Other Funds	-	-	3,110	3,110
Due from Other Governments	1,164,993	-	259,550	1,424,543
Materials and Supplies Inventory	31,044	-	-	31,044
Loans Receivable	324,729	-	-	324,729
Prepaid Items	3,219	-	-	3,219
<i>Total Assets</i>	<u>\$ 6,314,015</u>	<u>\$ 750,164</u>	<u>\$ 1,601,395</u>	<u>\$ 8,665,574</u>
Liabilities				
Accounts Payable	\$ 237,024	\$ -	\$ 2,647	\$ 239,671
Contracts Payable	-	-	3,143	3,143
Accrued Wages and Benefits	184,728	-	-	184,728
Matured Compensated Absences Payable	5,556	-	-	5,556
Due to Other Governments	130,991	-	-	130,991
Due to Other Funds	85,174	-	-	85,174
Deferred Revenue	752,206	-	256,407	1,008,613
<i>Total Liabilities</i>	<u>1,395,679</u>	<u>-</u>	<u>262,197</u>	<u>1,657,876</u>
Fund Balances				
Reserved for Encumbrances	746,865	-	418,435	1,165,300
Reserved for Inventory	31,044	-	-	31,044
Reserved for Prepaid Items	3,219	-	-	3,219
Reserved for Loans	324,729	-	-	324,729
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	3,812,479	-	-	3,812,479
Debt Service Fund	-	750,164	-	750,164
Capital Projects Funds	-	-	920,763	920,763
<i>Total Fund Balances</i>	<u>4,918,336</u>	<u>750,164</u>	<u>1,339,198</u>	<u>7,007,698</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,314,015</u>	<u>\$ 750,164</u>	<u>\$ 1,601,395</u>	<u>\$ 8,665,574</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Charges for Services	\$ 2,703,308	\$ -	\$ 40,908	\$ 2,744,216
Licenses and Permits	141	-	-	141
Fines and Forfeitures	301,748	-	-	301,748
Intergovernmental	4,135,594	-	1,127,495	5,263,089
Special Assessments	2,269	-	-	2,269
Interest	24,278	-	-	24,278
Rent	-	128,442	22,046	150,488
Other	69,161	5,000	3,110	77,271
<i>Total Revenues</i>	<u>7,236,499</u>	<u>133,442</u>	<u>1,193,559</u>	<u>8,563,500</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,830,024	-	-	1,830,024
Judicial	262,442	-	-	262,442
Public Safety	1,440,965	-	-	1,440,965
Public Works	258,553	-	-	258,553
Health	667,890	-	-	667,890
Human Services	1,868,564	-	-	1,868,564
Economic Development and Assistance	587,986	-	-	587,986
Other	408,011	250	-	408,261
Capital Outlay	3,110	-	1,560,399	1,563,509
Urban Redevelopment and Housing	6,714	-	-	6,714
Debt Service:				
Principal Retirement	-	573,500	-	573,500
Interest and Fiscal Charges	-	460,036	-	460,036
<i>Total Expenditures</i>	<u>7,334,259</u>	<u>1,033,786</u>	<u>1,560,399</u>	<u>9,928,444</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(97,760)	(900,344)	(366,840)	(1,364,944)
Other Financing Sources (Uses)				
Transfers In	40,290	899,508	90,000	1,029,798
<i>Net Change in Fund Balances</i>	(57,470)	(836)	(276,840)	(335,146)
<i>Fund Balances Beginning of Year</i>	4,965,484	751,000	1,616,038	7,332,522
<i>Increase (Decrease) in Reserve for Inventory</i>	10,322	-	-	10,322
<i>Fund Balances End of Year</i>	<u>\$ 4,918,336</u>	<u>\$ 750,164</u>	<u>\$ 1,339,198</u>	<u>\$ 7,007,698</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 271,334	\$ 391,250	\$ 79,772
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Receivables:			
Accounts	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Loans Receivable	-	-	-
Prepaid Items	56	-	-
<i>Total Assets</i>	<u>\$ 271,390</u>	<u>\$ 391,250</u>	<u>\$ 79,772</u>
Liabilities			
Accounts Payable	\$ 5,408	\$ 44,029	\$ 2,336
Accrued Wages and Benefits	6,652	39,842	-
Matured Compensated Absences Payable	-	-	-
Due to Other Governments	2,509	13,757	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>14,569</u>	<u>97,628</u>	<u>2,336</u>
Fund Balances			
Reserved for Encumbrances	26,828	74,562	1,407
Reserved for Inventory	-	-	-
Reserved for Prepaid Items	56	-	-
Reserved for Loans	-	-	-
Unreserved:			
Special Revenue Funds	229,937	219,060	76,029
<i>Total Fund Balances (Deficit)</i>	<u>256,821</u>	<u>293,622</u>	<u>77,436</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 271,390</u>	<u>\$ 391,250</u>	<u>\$ 79,772</u>

Victim's Assistance Trust	Youth Services Subsidy Grant	Dog and Kennel	Hazardous Materials	Bureau of Support	Community Development Block Grant	Ditch Maintenance
\$ 7,109	\$ 140,060	\$ 358,011	\$ 31,006	\$ 592,820	\$ 379,679	\$ 29,288
-	-	-	-	14,704	-	-
-	-	-	-	-	-	-
-	-	-	-	-	445	-
-	-	-	-	28,088	490,370	-
-	-	-	-	7,007	-	-
-	-	-	-	-	324,729	-
-	-	-	-	3,163	-	-
<u>\$ 7,109</u>	<u>\$ 140,060</u>	<u>\$ 358,011</u>	<u>\$ 31,006</u>	<u>\$ 645,782</u>	<u>\$ 1,195,223</u>	<u>\$ 29,288</u>
\$ -	\$ 400	\$ -	\$ 8,875	\$ 4,881	\$ 109,752	\$ -
-	-	3,339	954	77,611	-	-
-	-	-	-	5,556	-	-
-	-	26,035	249	28,364	29,995	-
-	-	456	-	7,849	28,001	-
-	-	-	-	-	323,707	-
-	400	29,830	10,078	124,261	491,455	-
-	90,611	15,542	152,165	41,646	-	-
-	-	-	-	7,007	-	-
-	-	-	-	3,163	-	-
-	-	-	-	-	324,729	-
7,109	49,049	312,639	(131,237)	469,705	379,039	29,288
7,109	139,660	328,181	20,928	521,521	703,768	29,288
<u>\$ 7,109</u>	<u>\$ 140,060</u>	<u>\$ 358,011</u>	<u>\$ 31,006</u>	<u>\$ 645,782</u>	<u>\$ 1,195,223</u>	<u>\$ 29,288</u>

(Continued)

Wayne County, Ohio
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 December 31, 2008

	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 32,439	\$ 5,338	\$ 9,890
Cash and Cash Equivalents in Segregated Accounts	10,791	-	-
Receivables:			
Accounts	-	25	727
Accrued Interest	-	-	-
Due from Other Governments	28,294	-	-
Materials and Supplies Inventory	-	-	-
Loans Receivable	-	-	-
Prepaid Items	-	-	-
<i>Total Assets</i>	<u>\$ 71,524</u>	<u>\$ 5,363</u>	<u>\$ 10,617</u>
Liabilities			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Wages and Benefits	336	-	-
Matured Compensated Absences Payable	-	-	-
Due to Other Governments	172	-	-
Due to Other Funds	-	-	-
Deferred Revenue	24,709	-	-
<i>Total Liabilities</i>	<u>25,217</u>	<u>-</u>	<u>-</u>
Fund Balances			
Reserved for Encumbrances	65	-	-
Reserved for Inventory	-	-	-
Reserved for Prepaid Items	-	-	-
Reserved for Loans	-	-	-
Unreserved:			
Special Revenue Funds	46,242	5,363	10,617
<i>Total Fund Balances (Deficit)</i>	<u>46,307</u>	<u>5,363</u>	<u>10,617</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 71,524</u>	<u>\$ 5,363</u>	<u>\$ 10,617</u>

Litter Control	Probation Services	Felony Delinquent Care and Custody	Recorder's Equipment	Solid Waste District Litter Grant	Local Emergency Planning	Narcotics Task Force
\$ -	\$ 67,475	\$ 379,063	\$ 88,726	\$ 17,346	\$ 26,588	\$ 13,248
-	-	-	-	-	-	-
-	1,910	-	-	-	-	-
-	-	-	-	-	-	-
-	-	125,814	-	-	-	7,948
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 69,385</u>	<u>\$ 504,877</u>	<u>\$ 88,726</u>	<u>\$ 17,346</u>	<u>\$ 26,588</u>	<u>\$ 21,196</u>
\$ -	\$ 711	\$ 9,167	\$ 7,148	\$ 1,509	\$ -	\$ -
-	-	-	-	4,311	-	-
-	-	-	-	-	-	-
-	-	-	-	2,126	-	326
-	-	39,055	-	-	-	-
-	-	62,735	-	-	-	7,948
<u>-</u>	<u>711</u>	<u>110,957</u>	<u>7,148</u>	<u>7,946</u>	<u>-</u>	<u>8,274</u>
-	8,007	17,583	17,284	5,582	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	60,667	376,337	64,294	3,818	26,588	12,922
-	68,674	393,920	81,578	9,400	26,588	12,922
<u>\$ -</u>	<u>\$ 69,385</u>	<u>\$ 504,877</u>	<u>\$ 88,726</u>	<u>\$ 17,346</u>	<u>\$ 26,588</u>	<u>\$ 21,196</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Pilot Probation Grant	Certificate of Title Administration	CHIP Program
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 39,322	\$ 155,582	\$ 40,314
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Receivables:			
Accounts	-	19,217	2,207
Accrued Interest	-	-	-
Due from Other Governments	77,946	-	282,256
Materials and Supplies Inventory	-	24,037	-
Loans Receivable	-	-	-
Prepaid Items	-	-	-
<i>Total Assets</i>	<u>\$ 117,268</u>	<u>\$ 198,836</u>	<u>\$ 324,777</u>
Liabilities			
Accounts Payable	\$ -	\$ 1,958	\$ -
Accrued Wages and Benefits	7,198	19,978	-
Matured Compensated Absences Payable	-	-	-
Due to Other Governments	3,162	6,611	6,714
Due to Other Funds	-	-	-
Deferred Revenue	38,973	-	211,847
<i>Total Liabilities</i>	<u>49,333</u>	<u>28,547</u>	<u>218,561</u>
Fund Balances			
Reserved for Encumbrances	9,860	2,507	34,858
Reserved for Inventory	-	24,037	-
Reserved for Prepaid Items	-	-	-
Reserved for Loans	-	-	-
Unreserved:			
Special Revenue Funds	58,075	143,745	71,358
<i>Total Fund Balances (Deficit)</i>	<u>67,935</u>	<u>170,289</u>	<u>106,216</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 117,268</u>	<u>\$ 198,836</u>	<u>\$ 324,777</u>

Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation	Department of Justice Special Projects
\$ 239,777	\$ 77,730	\$ 10,850	\$ 11,490	\$ 139,798	\$ 350,921	\$ 6
-	-	-	-	-	-	-
9,449	-	-	-	12,145	11,280	-
-	-	-	-	-	-	-
-	70,449	47,368	6,460	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 249,226</u>	<u>\$ 148,179</u>	<u>\$ 58,218</u>	<u>\$ 17,950</u>	<u>\$ 151,943</u>	<u>\$ 362,201</u>	<u>\$ 6</u>
\$ 8,504	\$ 3,054	\$ -	\$ 2,219	\$ 2,000	\$ 25,073	\$ -
2,310	2,996	5,608	-	4,752	8,841	-
-	-	-	-	-	-	-
820	5,586	1,993	-	806	1,766	-
-	-	-	-	-	6,703	-
-	54,979	23,684	3,624	-	-	-
<u>11,634</u>	<u>66,615</u>	<u>31,285</u>	<u>5,843</u>	<u>7,558</u>	<u>42,383</u>	<u>-</u>
19,221	1,202	2,433	20,188	7,270	2,286	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
218,371	80,362	24,500	(8,081)	137,115	317,532	6
237,592	81,564	26,933	12,107	144,385	319,818	6
<u>\$ 249,226</u>	<u>\$ 148,179</u>	<u>\$ 58,218</u>	<u>\$ 17,950</u>	<u>\$ 151,943</u>	<u>\$ 362,201</u>	<u>\$ 6</u>

(Continued)

Wayne County, Ohio
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 December 31, 2008

	Employee Benefits Liability	Indigent Fee Assessment	Juvenile Court Special Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 705,713	\$ 510	\$ 1,300
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Receivables:			
Accounts	-	1,148	-
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Loans Receivable	-	-	-
Prepaid Items	-	-	-
<i>Total Assets</i>	<u>\$ 705,713</u>	<u>\$ 1,658</u>	<u>\$ 1,300</u>
Liabilities			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Wages and Benefits	-	-	-
Matured Compensated Absences Payable	-	-	-
Due to Other Governments	-	-	-
Due to Other Funds	-	-	3,110
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>3,110</u>
Fund Balances			
Reserved for Encumbrances	-	-	-
Reserved for Inventory	-	-	-
Reserved for Prepaid Items	-	-	-
Reserved for Loans	-	-	-
Unreserved:			
Special Revenue Funds	705,713	1,658	(1,810)
<i>Total Fund Balances (Deficit)</i>	<u>705,713</u>	<u>1,658</u>	<u>(1,810)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 705,713</u>	<u>\$ 1,658</u>	<u>\$ 1,300</u>

Juvenile Probation Services	Law Enforcement Training	US Justice Radio Grant	Totals
\$ 3,595	\$ 8,632	\$ -	\$ 4,705,982
-	-	-	25,495
-	-	-	58,108
-	-	-	445
-	-	-	1,164,993
-	-	-	31,044
-	-	-	324,729
-	-	-	3,219
<u>\$ 3,595</u>	<u>\$ 8,632</u>	<u>\$ -</u>	<u>\$ 6,314,015</u>
\$ -	\$ -	\$ -	\$ 237,024
-	-	-	184,728
-	-	-	5,556
-	-	-	130,991
-	-	-	85,174
-	-	-	752,206
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,395,679</u>
-	1,587	194,171	746,865
-	-	-	31,044
-	-	-	3,219
-	-	-	324,729
<u>3,595</u>	<u>7,045</u>	<u>(194,171)</u>	<u>3,812,479</u>
<u>3,595</u>	<u>8,632</u>	<u>-</u>	<u>4,918,336</u>
<u>\$ 3,595</u>	<u>\$ 8,632</u>	<u>\$ -</u>	<u>\$ 6,314,015</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2008

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship
Revenues			
Charges for Services	\$ 150,684	\$ 1,200,540	\$ 14,630
Licenses and Permits	-	141	-
Fines and Forfeitures	-	-	-
Intergovernmental	-	-	-
Special Assessments	-	-	-
Interest	-	-	-
Other	6,629	21,446	-
<i>Total Revenues</i>	<u>157,313</u>	<u>1,222,127</u>	<u>14,630</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	177,368	1,234,965	-
Judicial	-	-	11,268
Public Safety	-	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Economic Development and Assistance	-	-	-
Other	-	-	-
Capital Outlay	-	-	-
Urban Redevelopment and Housing	-	-	-
<i>Total Expenditures</i>	<u>177,368</u>	<u>1,234,965</u>	<u>11,268</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(20,055)	(12,838)	3,362
Other Financing Sources (Uses)			
Transfers In	-	-	-
<i>Net Change in Fund Balances</i>	(20,055)	(12,838)	3,362
<i>Fund Balances (Deficit) Beginning of Year</i>	276,876	306,460	74,074
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 256,821</u>	<u>\$ 293,622</u>	<u>\$ 77,436</u>

Victim's Assistance Trust	Youth Services Subsidy Grant	Dog and Kennel	Hazardous Materials	Bureau of Support	Community Development Block Grant	Ditch Maintenance
\$ -	\$ -	\$ 224,714	\$ 715	\$ 310,329	\$ 318	\$ -
-	-	-	-	-	-	-
-	-	450	-	-	-	-
-	183,267	-	377,638	1,543,444	549,905	-
-	-	-	-	-	-	2,269
-	-	-	-	-	24,278	-
50	-	18,431	-	15,425	-	-
<u>50</u>	<u>183,267</u>	<u>243,595</u>	<u>378,353</u>	<u>1,869,198</u>	<u>574,501</u>	<u>2,269</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
330	164,251	-	-	-	-	-
-	-	-	-	-	-	-
-	-	262,001	405,889	-	-	-
-	-	-	-	1,868,564	-	-
-	-	-	-	-	587,986	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>330</u>	<u>164,251</u>	<u>262,001</u>	<u>405,889</u>	<u>1,868,564</u>	<u>587,986</u>	<u>-</u>
(280)	19,016	(18,406)	(27,536)	634	(13,485)	2,269
-	-	-	-	-	-	-
(280)	19,016	(18,406)	(27,536)	634	(13,485)	2,269
7,389	120,644	346,587	48,464	522,380	717,253	27,019
-	-	-	-	(1,493)	-	-
<u>\$ 7,109</u>	<u>\$ 139,660</u>	<u>\$ 328,181</u>	<u>\$ 20,928</u>	<u>\$ 521,521</u>	<u>\$ 703,768</u>	<u>\$ 29,288</u>

(Continued)

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2008

	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment
Revenues			
Charges for Services	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-
Fines and Forfeitures	2,100	325	29,501
Intergovernmental	12,624	-	-
Special Assessments	-	-	-
Interest	-	-	-
Other	5,323	-	-
<i>Total Revenues</i>	<u>20,047</u>	<u>325</u>	<u>29,501</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	8,612	1,220	35,771
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Economic Development and Assistance	-	-	-
Other	-	-	-
Capital Outlay	-	-	-
Urban Redevelopment and Housing	-	-	-
<i>Total Expenditures</i>	<u>8,612</u>	<u>1,220</u>	<u>35,771</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	11,435	(895)	(6,270)
Other Financing Sources (Uses)			
Transfers In	-	-	-
<i>Net Change in Fund Balances</i>	11,435	(895)	(6,270)
<i>Fund Balances (Deficit) Beginning of Year</i>	34,872	6,258	16,887
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 46,307</u>	<u>\$ 5,363</u>	<u>\$ 10,617</u>

Litter Control	Probation Services	Felony Delinquent Care and Custody	Recorder's Equipment	Solid Waste District Litter Grant	Local Emergency Planning	Narcotics Task Force
\$ -	\$ 56,034	\$ -	\$ 54,328	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	254,689	-	115,000	32,886	92,930
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,857	-	-
-	56,034	254,689	54,328	116,857	32,886	92,930
-	-	-	57,161	-	-	-
-	-	-	-	-	-	-
-	19,162	276,841	-	-	-	93,981
116,348	-	-	-	142,205	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
116,348	19,162	276,841	57,161	142,205	-	93,981
(116,348)	36,872	(22,152)	(2,833)	(25,348)	32,886	(1,051)
-	-	-	-	-	-	-
(116,348)	36,872	(22,152)	(2,833)	(25,348)	32,886	(1,051)
116,348	31,802	416,072	84,411	34,748	(6,298)	13,973
-	-	-	-	-	-	-
\$ -	\$ 68,674	\$ 393,920	\$ 81,578	\$ 9,400	\$ 26,588	\$ 12,922

(Continued)

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2008

	Pilot Probation Grant	Certificate of Title Administration	CHIP Program
Revenues			
Charges for Services	\$ -	\$ 335,921	\$ -
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	2,207
Intergovernmental	193,714	-	367,104
Special Assessments	-	-	-
Interest	-	-	-
Other	-	-	-
<i>Total Revenues</i>	<u>193,714</u>	<u>335,921</u>	<u>369,311</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	-	360,530	-
Judicial	-	-	-
Public Safety	159,846	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Economic Development and Assistance	-	-	-
Other	-	-	308,011
Capital Outlay	-	-	-
Urban Redevelopment and Housing	-	-	6,714
<i>Total Expenditures</i>	<u>159,846</u>	<u>360,530</u>	<u>314,725</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	33,868	(24,609)	54,586
Other Financing Sources (Uses)			
Transfers In	-	-	-
<i>Net Change in Fund Balances</i>	33,868	(24,609)	54,586
<i>Fund Balances (Deficit) Beginning of Year</i>	34,067	183,083	51,630
Increase (Decrease) in Reserve for Inventory	-	11,815	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 67,935</u>	<u>\$ 170,289</u>	<u>\$ 106,216</u>

Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation	Department of Justice Special Projects
\$ -	\$ -	\$ -	\$ -	\$ 144,922	\$ 187,839	\$ -
-	-	-	-	-	-	-
242,248	-	-	-	-	-	-
-	181,060	119,726	22,971	-	-	75,091
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>242,248</u>	<u>181,060</u>	<u>119,726</u>	<u>22,971</u>	<u>144,922</u>	<u>187,839</u>	<u>75,091</u>
-	-	-	-	-	-	-
206,014	-	-	-	-	-	-
-	167,843	95,488	27,851	69,105	239,115	75,091
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>206,014</u>	<u>167,843</u>	<u>95,488</u>	<u>27,851</u>	<u>69,105</u>	<u>239,115</u>	<u>75,091</u>
36,234	13,217	24,238	(4,880)	75,817	(51,276)	-
-	31,955	-	8,335	-	-	-
36,234	45,172	24,238	3,455	75,817	(51,276)	-
201,358	36,392	2,695	8,652	68,568	371,094	6
-	-	-	-	-	-	-
<u>\$ 237,592</u>	<u>\$ 81,564</u>	<u>\$ 26,933</u>	<u>\$ 12,107</u>	<u>\$ 144,385</u>	<u>\$ 319,818</u>	<u>\$ 6</u>

(Continued)

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2008

	Employee Benefits Liability	Indigent Fee Assessment	Juvenile Court Special Projects
Revenues			
Charges for Services	\$ -	\$ 22,334	\$ -
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	20,402
Intergovernmental	-	-	-
Special Assessments	-	-	-
Interest	-	-	-
Other	-	-	-
<i>Total Revenues</i>	<u>-</u>	<u>22,334</u>	<u>20,402</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	20,618	24,542
Public Safety	-	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Economic Development and Assistance	-	-	-
Other	100,000	-	-
Capital Outlay	-	-	3,110
Urban Redevelopment and Housing	-	-	-
<i>Total Expenditures</i>	<u>100,000</u>	<u>20,618</u>	<u>27,652</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(100,000)	1,716	(7,250)
Other Financing Sources (Uses)			
Transfers In	-	-	-
<i>Net Change in Fund Balances</i>	(100,000)	1,716	(7,250)
<i>Fund Balances (Deficit) Beginning of Year</i>	805,713	(58)	5,440
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 705,713</u>	<u>\$ 1,658</u>	<u>\$ (1,810)</u>

Juvenile Probation Services	Law Enforcement Training	US Justice Radio Grant	Totals
\$ -			\$ 2,703,308
-	-	-	141
4,515	-	-	301,748
-	13,545	-	4,135,594
-	-	-	2,269
-	-	-	24,278
-	-	-	69,161
<u>4,515</u>	<u>13,545</u>	<u>-</u>	<u>7,236,499</u>
-	-	-	1,830,024
-	-	-	262,442
1,545	4,913	-	1,440,965
-	-	-	258,553
-	-	-	667,890
-	-	-	1,868,564
-	-	-	587,986
-	-	-	408,011
-	-	-	3,110
-	-	-	6,714
<u>1,545</u>	<u>4,913</u>	<u>-</u>	<u>7,334,259</u>
2,970	8,632	-	(97,760)
-	-	-	40,290
2,970	8,632	-	(57,470)
625	-	-	4,965,484
-	-	-	10,322
<u>\$ 3,595</u>	<u>\$ 8,632</u>	<u>\$ -</u>	<u>\$ 4,918,336</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008

	County Building Construction	Issue II	Justice Center Communications
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 1,287,920	\$ -	\$ 43,238
Accounts Receivable	1,889	-	-
Due from Other Funds	3,110	-	-
Due from Other Governments	-	-	-
<i>Total Assets</i>	<u>\$ 1,292,919</u>	<u>\$ -</u>	<u>\$ 43,238</u>
Liabilities			
Accounts Payable	\$ 2,647	\$ -	\$ -
Contracts Payable	-	-	-
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>2,647</u>	<u>-</u>	<u>-</u>
Fund Balances			
Reserved for Encumbrances	273,605	-	-
Unreserved, Undesignated (Deficit) Reported In:			
Capital Projects Funds	1,016,667	-	43,238
<i>Total Fund Balances</i>	<u>1,290,272</u>	<u>-</u>	<u>43,238</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 1,292,919</u>	<u>\$ -</u>	<u>\$ 43,238</u>

Federal Bridge Project	Airport Improvement	County Line Trail	Totals
\$ -	\$ 5,688	\$ -	\$ 1,336,846
-	-	-	1,889
-	-	-	3,110
144,190	-	115,360	259,550
<u>\$ 144,190</u>	<u>\$ 5,688</u>	<u>\$ 115,360</u>	<u>\$ 1,601,395</u>
\$ -	\$ -	\$ -	\$ 2,647
3,143	-	-	3,143
141,047	-	115,360	256,407
<u>144,190</u>	<u>-</u>	<u>115,360</u>	<u>262,197</u>
141,049	3,781	-	418,435
(141,049)	1,907	-	920,763
-	5,688	-	1,339,198
<u>\$ 144,190</u>	<u>\$ 5,688</u>	<u>\$ 115,360</u>	<u>\$ 1,601,395</u>

Wayne County, Ohio*Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Capital Projects Funds**For the Year Ended December 31, 2008*

	County Building Construction	Issue II	Justice Center Communications
Revenues			
Charges for Services	\$ 18,053	\$ -	\$ 22,855
Intergovernmental	208,574	23,420	-
Rent	22,046	-	-
Other	3,110	-	-
<i>Total Revenues</i>	<u>251,783</u>	<u>23,420</u>	<u>22,855</u>
Expenditures			
Current:			
Capital Outlay	<u>620,395</u>	<u>45,954</u>	<u>7,235</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(368,612)	(22,534)	15,620
Other Financing Sources			
Transfers In	<u>90,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(278,612)	(22,534)	15,620
<i>Fund Balances Beginning of Year</i>	1,568,884	22,534	27,618
<i>Fund Balances End of Year</i>	<u>\$ 1,290,272</u>	<u>\$ -</u>	<u>\$ 43,238</u>

Federal Bridge Project	Airport Improvement	County Line Trail	Totals
\$ -	\$ -	\$ -	\$ 40,908
442,873	296,428	156,200	1,127,495
-	-	-	22,046
-	-	-	3,110
<u>442,873</u>	<u>296,428</u>	<u>156,200</u>	<u>1,193,559</u>
420,444	310,171	156,200	1,560,399
22,429	(13,743)	-	(366,840)
-	-	-	90,000
22,429	(13,743)	-	(276,840)
(22,429)	19,431	-	1,616,038
<u>\$ -</u>	<u>\$ 5,688</u>	<u>\$ -</u>	<u>\$ 1,339,198</u>

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

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 4,005,000	\$ 3,645,302	\$ (359,698)
Permissive Sales Taxes	7,820,000	8,571,274	751,274
Charges for Services	4,365,644	4,351,022	(14,622)
Licenses and Permits	298,600	314,045	15,445
Fines and Forfeitures	415,984	421,733	5,749
Intergovernmental	3,430,000	3,699,430	269,430
Interest	800,000	2,050,060	1,250,060
Rent	73,684	108,932	35,248
Other	899,833	1,053,792	153,959
<i>Total Revenues</i>	<u>22,108,745</u>	<u>24,215,590</u>	<u>2,106,845</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	669,167	656,237	12,930
Materials and Supplies	2,209	1,148	1,061
Other	547,445	318,129	229,316
Total Commissioners Office	<u>1,218,821</u>	<u>975,514</u>	<u>243,307</u>
Microfilm			
Personal Services	209,899	193,908	15,991
Materials and Supplies	103,964	84,296	19,668
Contractual Services	17,248	11,190	6,058
Other	300	-	300
Total Microfilm	<u>331,411</u>	<u>289,394</u>	<u>42,017</u>
Auditor's Office			
Personal Services	497,770	493,702	4,068
Contractual Services	38,415	34,800	3,615
Materials and Supplies	12,164	6,129	6,035
Other	61,815	40,843	20,972
Total Auditor's Office	<u>610,164</u>	<u>575,474</u>	<u>34,690</u>
Treasurer			
Personal Services	211,500	207,794	3,706
Materials and Supplies	14,097	13,540	557
Contractual Services	30,701	23,051	7,650
Other	30,501	27,346	3,155
Total Treasurer	<u>286,799</u>	<u>271,731</u>	<u>15,068</u>
Prosecutor			
Personal Services	901,882	892,722	9,160
Materials and Supplies	5,463	3,060	2,403
Contractual Services	8,175	7,521	654
Other	90,839	77,991	12,848
Total Prosecutor	<u>1,006,359</u>	<u>981,294</u>	<u>25,065</u>
Deputy Registrar			
Personal Services	325,200	322,309	2,891
Materials and Supplies	1,781	1,505	276
Contractual Services	600	-	600
Capital Outlay	1,000	-	1,000
Other	27,535	13,600	13,935
Total Deputy Registrar	<u>356,116</u>	<u>337,414</u>	<u>18,702</u>
Data Processing			
Personal Services	55,355	52,366	2,989
Materials and Supplies	11,272	11,198	74
Contractual Services	60,000	51,676	8,324
Other	1,700	997	703
Total Data Processing	<u>128,327</u>	<u>116,237</u>	<u>12,090</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning Commission			
Personal Services	270,477	228,966	41,511
Materials and Supplies	839	227	612
Contractual Services	44,874	31,311	13,563
Other	144,297	142,297	2,000
Total Planning Commission	<u>460,487</u>	<u>402,801</u>	<u>57,686</u>
Board of Elections			
Personal Services	467,459	446,003	21,456
Materials and Supplies	43,921	38,170	5,751
Contractual Services	79,626	79,625	1
Capital Outlay	13,532	10,811	2,721
Total Board of Elections	<u>604,538</u>	<u>574,609</u>	<u>29,929</u>
Recorder			
Personal Services	230,724	190,934	39,790
Materials and Supplies	1,698	1,051	647
Contractual Services	2,917	230	2,687
Other	5,331	4,500	831
Total Recorder	<u>240,670</u>	<u>196,715</u>	<u>43,955</u>
Maintenance and Operations			
Personal Services	289,423	276,458	12,965
Materials and Supplies	126,542	101,331	25,211
Contractual Services	1,154,437	932,616	221,821
Other	206,633	180,361	26,272
Total Maintenance and Operations	<u>1,777,035</u>	<u>1,490,766</u>	<u>286,269</u>
Board of Revision			
Other	1,070	1,070	-
Total Board of Revision	<u>1,070</u>	<u>1,070</u>	<u>-</u>
Building and Grounds			
Capital Outlay	290,918	221,438	69,480
Total Building and Grounds	<u>290,918</u>	<u>221,438</u>	<u>69,480</u>
Insurance and Pensions			
Contractual Services	879,425	608,861	270,564
Other	9,600	9,395	205
Total Insurance and Pensions	<u>889,025</u>	<u>618,256</u>	<u>270,769</u>
Professional Services			
Contractual Services	106,525	83,855	22,670
Total Professional Services	<u>106,525</u>	<u>83,855</u>	<u>22,670</u>
Total General Government- Legislative and Executive	<u>8,308,265</u>	<u>7,136,568</u>	<u>1,171,697</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	518,717	499,318	19,399
Materials and Supplies	1,445	1,312	133
Contractual Services	116,241	106,705	9,536
Other	12,780	10,688	2,092
Total Common Pleas Court	<u>649,183</u>	<u>618,023</u>	<u>31,160</u>

(continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Court			
Personal Services	571,676	553,487	18,189
Materials and Supplies	1,722	1,722	-
Contractual Services	120,776	109,937	10,839
Capital Outlay	676	675	1
Other	24,821	21,619	3,202
Total Juvenile Court	<u>719,671</u>	<u>687,440</u>	<u>32,231</u>
Probate Court			
Personal Services	169,596	162,563	7,033
Materials and Supplies	21,587	18,978	2,609
Contractual Services	1,822	1,500	322
Other	9,910	8,345	1,565
Total Probate Court	<u>202,915</u>	<u>191,386</u>	<u>11,529</u>
Clerk of Courts			
Personal Services	1,046,605	1,043,965	2,640
Materials and Supplies	24,151	22,643	1,508
Contractual Services	2,078	1,139	939
Other	8,992	6,698	2,294
Total Clerk of Courts	<u>1,081,826</u>	<u>1,074,445</u>	<u>7,381</u>
Municipal Court			
Personal Services	1,005,096	971,703	33,393
Materials and Supplies	3,053	1,732	1,321
Contractual Services	111,913	110,516	1,397
Other	55,384	50,811	4,573
Total Municipal Court	<u>1,175,446</u>	<u>1,134,762</u>	<u>40,684</u>
Public Defender			
Personal Services	476,521	475,086	1,435
Materials and Supplies	5,078	4,353	725
Contractual Services	13,562	11,500	2,062
Other	11,733	9,348	2,385
Total Public Defender	<u>506,894</u>	<u>500,287</u>	<u>6,607</u>
Law Library			
Personal Services	46,637	39,142	7,495
Total Law Library	<u>46,637</u>	<u>39,142</u>	<u>7,495</u>
District Court of Appeals			
Contractual Services	56,409	56,409	-
Total District Court of Appeals	<u>56,409</u>	<u>56,409</u>	<u>-</u>
Jury Commission			
Personal Services	12,084	12,081	3
Materials and Supplies	4,532	3,452	1,080
Total Jury Commission	<u>16,616</u>	<u>15,533</u>	<u>1,083</u>
Adult Probation			
Personal Services	266,864	260,612	6,252
Other	1,619	1,038	581
Total Adult Probation	<u>268,483</u>	<u>261,650</u>	<u>6,833</u>
Juvenile Probation			
Personal Services	520,633	517,980	2,653
Contractual Services	145,519	138,943	6,576
Other	34,034	30,643	3,391
Total Juvenile Probation	<u>700,186</u>	<u>687,566</u>	<u>12,620</u>
Total General Government-Judicial	<u>5,424,266</u>	<u>5,266,643</u>	<u>157,623</u>
Total General Government	<u>13,732,531</u>	<u>12,403,211</u>	<u>1,329,320</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:			
Justice Center			
Personal Services	969,028	961,907	7,121
Materials and Supplies	22,594	21,528	1,066
Contractual Services	467,369	465,494	1,875
Capital Outlay	2,800	2,717	83
Other	3,330	3,005	325
Total Justice Center	<u>1,465,121</u>	<u>1,454,651</u>	<u>10,470</u>
Coroner			
Personal Services	120,855	120,177	678
Materials and Supplies	1,067	1,055	12
Contractual Services	33,605	32,225	1,380
Other	15,268	13,340	1,928
Total Coroner	<u>170,795</u>	<u>166,797</u>	<u>3,998</u>
Home Arrest			
Personal Services	111,814	110,672	1,142
Contractual Services	32,916	32,182	734
Total Home Arrest	<u>144,730</u>	<u>142,854</u>	<u>1,876</u>
Sheriff			
Personal Services	4,780,566	4,771,867	8,699
Materials and Supplies	245,973	245,958	15
Contractual Services	154,180	153,499	681
Other	242,313	242,224	89
Total Sheriff	<u>5,423,032</u>	<u>5,413,548</u>	<u>9,484</u>
Building Regulations Department			
Personal Services	397,611	381,019	16,592
Materials and Supplies	1,293	587	706
Contractual Services	200	-	200
Other	37,341	30,274	7,067
Total Building Regulations Department	<u>436,445</u>	<u>411,880</u>	<u>24,565</u>
Disaster Services			
Personal Services	170,051	155,372	14,679
Materials and Supplies	886	548	338
Contractual Services	11,266	9,511	1,755
Other	7,510	6,765	745
Total Disaster Services	<u>189,713</u>	<u>172,196</u>	<u>17,517</u>
Detention Home			
Contractual Services	1,223,509	1,223,508	1
Total Detention Home	<u>1,223,509</u>	<u>1,223,508</u>	<u>1</u>
911 System			
Personal Services	25,000	1,634	23,366
Contractual Services	147,224	44,270	102,954
Capital Outlay	522,674	96,645	426,029
Total 911 System	<u>694,898</u>	<u>142,549</u>	<u>552,349</u>
Sheriff's Policing Rotary			
Personal Services	304,958	282,002	22,956
Other	90,468	44,012	46,456
Total Sheriff's Policing Rotary	<u>395,426</u>	<u>326,014</u>	<u>69,412</u>
Pay to Stay Facility			
Personal Services	201,564	201,229	335
Materials and Supplies	3,041	3,041	-
Contractual Services	338,870	333,505	5,365
Capital Outlay	105	100	5
Other	3,127	3,127	-
Total Pay to Stay Facility	<u>546,707</u>	<u>541,002</u>	<u>5,705</u>
Total Public Safety	<u>10,690,376</u>	<u>9,994,999</u>	<u>695,377</u>

(continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Works:			
Engineer			
Personal Services	194,202	153,680	40,522
Materials and Supplies	9,881	7,655	2,226
Contractual Services	4,050	3,475	575
Capital Outlay	4,300	4,300	-
Other	300	-	300
Total Engineer	<u>212,733</u>	<u>169,110</u>	<u>43,623</u>
Total Public Works	<u>212,733</u>	<u>169,110</u>	<u>43,623</u>
Health:			
Commissioners			
Personal Services	4,291	3,715	576
Materials and Supplies	54,635	49,835	4,800
Other	22,320	21,841	479
Total Commissioners	<u>81,246</u>	<u>75,391</u>	<u>5,855</u>
TB Hospital			
Contractual Services	4,249	1,401	2,848
Total TB Hospital	<u>4,249</u>	<u>1,401</u>	<u>2,848</u>
Vital Statistics			
Contractual Services	2,500	2,051	449
Total Vital Statistics	<u>2,500</u>	<u>2,051</u>	<u>449</u>
Other Health			
Contractual Services	220,700	220,684	16
Total Other Health	<u>220,700</u>	<u>220,684</u>	<u>16</u>
Sheriff			
Other	1,500	1,030	470
Total Sheriff	<u>1,500</u>	<u>1,030</u>	<u>470</u>
Total Health	<u>310,195</u>	<u>300,557</u>	<u>9,638</u>
Human Services:			
Soldiers Relief			
Personal Services	92,701	88,295	4,406
Materials and Supplies	4,339	2,942	1,397
Contractual Services	7,462	4,437	3,025
Capital Outlay	7,497	4,660	2,837
Other	574,633	529,972	44,661
Total Soldiers Relief	<u>686,632</u>	<u>630,306</u>	<u>56,326</u>
Veterans Services			
Personal Services	217,968	210,449	7,519
Other	82,327	64,567	17,760
Total Veterans Services	<u>300,295</u>	<u>275,016</u>	<u>25,279</u>
Other Charity			
Other	700	231	469
Total Human Services	<u>987,627</u>	<u>905,553</u>	<u>82,074</u>
Conservation and Recreation:			
Airport			
Contractual Services	43,000	-	43,000
Capital Outlay	27,629	1,100	26,529
Total Airport	<u>70,629</u>	<u>1,100</u>	<u>69,529</u>
Total Conservation and Recreation	<u>70,629</u>	<u>1,100</u>	<u>69,529</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other:			
Agriculture			
Contractual Services	610,900	610,900	-
Other	19,912	9,986	9,926
Total Agriculture	<u>630,812</u>	<u>620,886</u>	<u>9,926</u>
Unclaimed Monies			
Other	136,823	50,171	86,652
Total Unclaimed Monies	<u>136,823</u>	<u>50,171</u>	<u>86,652</u>
Mt. Eaton Landfill Trust			
Other	400,000	-	400,000
Total Mt. Eaton Landfill Trust	<u>400,000</u>	<u>-</u>	<u>400,000</u>
Miscellaneous			
Contractual Services	174,417	93,503	80,914
Other	137,746	91,784	45,962
Total Miscellaneous	<u>312,163</u>	<u>185,287</u>	<u>126,876</u>
Total Other	<u>1,479,798</u>	<u>856,344</u>	<u>623,454</u>
<i>Total Expenditures</i>	<u>27,483,889</u>	<u>24,630,874</u>	<u>2,853,015</u>
<i>Deficiency of Revenues Under Expenditures</i>	<u>(5,375,144)</u>	<u>(415,284)</u>	<u>4,959,860</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	510	250	(260)
Transfers Out	(1,596,679)	(1,053,561)	543,118
<i>Total Other Financing Sources (Uses)</i>	<u>(1,596,169)</u>	<u>(1,053,311)</u>	<u>542,858</u>
<i>Net Change in Fund Balance</i>	(6,971,313)	(1,468,595)	5,502,718
<i>Fund Balance (Deficit) Beginning of Year</i>	3,829,127	3,829,127	-
Prior Year Encumbrances Appropriated	3,142,186	3,142,186	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,502,718</u>	<u>\$ 5,502,718</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Taxes	\$ 1,185,000	\$ 1,190,759	\$ 5,759
Charges for Services	10,000	12,915	2,915
Fines and Forfeitures	52,630	52,630	-
Intergovernmental	5,808,000	5,880,605	72,605
Contributions and Donations	-	29,936	29,936
Other	21,416	47,104	25,688
<i>Total Revenues</i>	<u>7,077,046</u>	<u>7,213,949</u>	<u>136,903</u>
Expenditures			
Current:			
Public Works			
Personal Services	3,269,529	3,139,265	130,264
Materials and Supplies	1,972,640	1,857,609	115,031
Contractual Services	2,346,653	2,109,457	237,196
Capital Outlay	387,042	365,953	21,089
Other	711,443	688,726	22,717
<i>Total Expenditures</i>	<u>8,687,307</u>	<u>8,161,010</u>	<u>526,297</u>
<i>Deficiency of Revenues Under Expenditures</i>	(1,610,261)	(947,061)	663,200
Other Financing Uses			
Transfers Out	(276,000)	(275,974)	26
<i>Net Change in Fund Balance</i>	(1,886,261)	(1,223,035)	663,226
<i>Fund Balance (Deficit) Beginning of Year</i>	709,677	709,677	-
Prior Year Encumbrances Appropriated	1,176,584	1,176,584	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 663,226</u>	<u>\$ 663,226</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of MRDD
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 6,286,012	\$ 5,861,949	\$ (424,063)
Charges for Services	86,000	63,154	(22,846)
Intergovernmental	4,877,821	5,752,387	874,566
Interest	1,000	2,785	1,785
Other	150,000	89,330	(60,670)
<i>Total Revenues</i>	<u>11,400,833</u>	<u>11,769,605</u>	<u>368,772</u>
Expenditures			
Current:			
Human Services			
Personal Services	9,009,401	7,751,346	1,258,055
Materials and Supplies	559,005	460,942	98,063
Contractual Services	3,155,880	2,472,296	683,584
Capital Outlay	441,972	368,178	73,794
Other	2,579,967	1,482,064	1,097,903
<i>Total Expenditures</i>	<u>15,746,225</u>	<u>12,534,826</u>	<u>3,211,399</u>
<i>Net Change in Fund Balance</i>	(4,345,392)	(765,221)	3,580,171
<i>Fund Balance (Deficit) Beginning of Year</i>	7,424,775	7,424,775	-
Prior Year Encumbrances Appropriated	331,406	331,406	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3,410,789</u>	<u>\$ 6,990,960</u>	<u>\$ 3,580,171</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 9,639,098	\$ 9,642,690	\$ 3,592
Other	707,389	722,070	14,681
<i>Total Revenues</i>	<u>10,346,487</u>	<u>10,364,760</u>	<u>18,273</u>
Expenditures			
Current:			
Human Services			
Personal Services	2,983,399	2,979,476	3,923
Materials and Supplies	136,022	122,694	13,328
Contractual Services	8,295,500	8,023,348	272,152
Capital Outlay	130,400	125,690	4,710
Other	519,624	477,940	41,684
<i>Total Expenditures</i>	<u>12,064,945</u>	<u>11,729,148</u>	<u>335,797</u>
<i>Deficiency of Revenues Under Expenditures</i>	(1,718,458)	(1,364,388)	354,070
Other Financing Sources			
Transfers In	316,312	299,737	(16,575)
<i>Net Change in Fund Balance</i>	(1,402,146)	(1,064,651)	337,495
<i>Fund Balance (Deficit) Beginning of Year</i>	475,415	475,415	-
Prior Year Encumbrances Appropriated	926,731	926,731	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 337,495</u>	<u>\$ 337,495</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Wayne County Care Center
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 973,458	\$ 1,003,471	\$ 30,013
Charges for Services	2,593,014	2,588,999	(4,015)
Intergovernmental	197,000	271,147	74,147
Other	8,000	17,476	9,476
<i>Total Revenues</i>	<u>3,771,472</u>	<u>3,881,093</u>	<u>109,621</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,255,300	3,142,891	112,409
Materials and Supplies	499,044	493,834	5,210
Contractual Services	597,246	508,812	88,434
Capital Outlay	41,790	10,000	31,790
Other	82,327	40,447	41,880
<i>Total Expenditures</i>	<u>4,475,707</u>	<u>4,195,984</u>	<u>279,723</u>
<i>Deficiency of Revenues Under Expenditures</i>	(704,235)	(314,891)	389,344
Other Financing Uses			
Transfers Out	(189,464)	-	189,464
<i>Net Change in Fund Balance</i>	(893,699)	(314,891)	578,808
<i>Fund Balance (Deficit) Beginning of Year</i>	2,748,415	2,748,415	-
Prior Year Encumbrances Appropriated	151,757	151,757	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,006,473</u>	<u>\$ 2,585,281</u>	<u>\$ 578,808</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,489,424	\$ 3,443,245	\$ (46,179)
Charges for Services	555,000	793,149	238,149
Intergovernmental	2,615,869	2,873,648	257,779
Other	10,000	30,742	20,742
<i>Total Revenues</i>	<u>6,670,293</u>	<u>7,140,784</u>	<u>470,491</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,625,020	3,469,838	155,182
Materials and Supplies	98,341	90,060	8,281
Contractual Services	4,189,026	3,831,199	357,827
Capital Outlay	60,950	58,175	2,775
Other	85,557	38,015	47,542
<i>Total Expenditures</i>	<u>8,058,894</u>	<u>7,487,287</u>	<u>571,607</u>
<i>Deficiency of Revenues Under Expenditures</i>	(1,388,601)	(346,503)	1,042,098
Other Financing Uses			
Transfers Out	(102,385)	-	102,385
<i>Net Change in Fund Balance</i>	(1,490,986)	(346,503)	1,144,483
<i>Fund Balance (Deficit) Beginning of Year</i>	5,189,575	5,189,575	-
Prior Year Encumbrances Appropriated	737,644	737,644	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,436,233</u>	<u>\$ 5,580,716</u>	<u>\$ 1,144,483</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 152,342	\$ 150,684	\$ (1,658)
Other	-	6,629	6,629
<i>Total Revenues</i>	<u>152,342</u>	<u>157,313</u>	<u>4,971</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	152,432	125,296	27,136
Materials and Supplies	20,515	11,916	8,599
Contractual Services	26,000	10,300	15,700
Capital Outlay	20,000	524	19,476
Other	193,834	54,683	139,151
<i>Total Expenditures</i>	<u>412,781</u>	<u>202,719</u>	<u>210,062</u>
<i>Deficiency of Revenues Under Expenditures</i>	(260,439)	(45,406)	215,033
Other Financing Uses			
Transfers Out	(29,065)	-	29,065
<i>Net Change in Fund Balance</i>	(289,504)	(45,406)	244,098
<i>Fund Balance (Deficit) Beginning of Year</i>	261,610	261,610	-
Prior Year Encumbrances Appropriated	27,894	27,894	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 244,098</u>	<u>\$ 244,098</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000,000	\$ 1,200,540	\$ 200,540
Licenses and Permits	250	141	(109)
Other	150,000	21,446	(128,554)
<i>Total Revenues</i>	<u>1,150,250</u>	<u>1,222,127</u>	<u>71,877</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	802,485	787,374	15,111
Materials and Supplies	20,157	18,943	1,214
Contractual Services	537,528	508,412	29,116
Other	84,848	33,654	51,194
<i>Total Expenditures</i>	<u>1,445,018</u>	<u>1,348,383</u>	<u>96,635</u>
<i>Deficiency of Revenues Under Expenditures</i>	(294,768)	(126,256)	168,512
Other Financing Uses			
Transfers Out	(104,148)	-	104,148
<i>Net Change in Fund Balance</i>	(398,916)	(126,256)	272,660
<i>Fund Balance (Deficit) Beginning of Year</i>	181,100	181,100	-
Prior Year Encumbrances Appropriated	217,816	217,816	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 272,660</u>	<u>\$ 272,660</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 12,000	\$ 14,630	\$ 2,630
Expenditures			
Current:			
General Government:			
Judicial			
Other	86,073	12,187	73,886
<i>Net Change in Fund Balance</i>	(74,073)	2,443	76,516
<i>Fund Balance (Deficit) Beginning of Year</i>	63,120	63,120	-
Prior Year Encumbrances Appropriated	10,953	10,953	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 76,516</u>	<u>\$ 76,516</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim's Assistance Trust
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 50	\$ 50	\$ 0
Expenditures			
Current:			
Public Safety			
Other	7,439	330	7,109
<i>Net Change in Fund Balance</i>	(7,389)	(280)	7,109
<i>Fund Balance (Deficit) Beginning of Year</i>	7,389	7,389	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 7,109</u>	<u>\$ 7,109</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Subsidy Grant
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 183,017	\$ 183,267	\$ 250
Expenditures			
Current:			
Public Safety			
Contractual Services	328,505	295,689	32,816
Other	18,483	2,500	15,983
<i>Total Expenditures</i>	<u>346,988</u>	<u>298,189</u>	<u>48,799</u>
<i>Net Change in Fund Balance</i>	(163,971)	(114,922)	49,049
<i>Fund Balance (Deficit) Beginning of Year</i>	45,187	45,187	-
Prior Year Encumbrances Appropriated	<u>118,784</u>	<u>118,784</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 49,049</u>	<u>\$ 49,049</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 200,000	\$ 224,714	\$ 24,714
Fines and Forfeitures	200	450	250
Other	15,800	18,431	2,631
<i>Total Revenues</i>	<u>216,000</u>	<u>243,595</u>	<u>27,595</u>
Expenditures			
Current:			
Health			
Personal Services	121,280	60,420	60,860
Materials and Supplies	47,926	26,059	21,867
Contractual Services	126,900	118,485	8,415
Capital Outlay	50,000	28,303	21,697
Other	78,506	45,931	32,575
<i>Total Expenditures</i>	<u>424,612</u>	<u>279,198</u>	<u>145,414</u>
<i>Deficiency of Revenues Under Expenditures</i>	(208,612)	(35,603)	173,009
Other Financing Uses			
Transfers Out	(26,360)	-	26,360
<i>Net Change in Fund Balance</i>	(234,972)	(35,603)	199,369
<i>Fund Balance (Deficit) Beginning of Year</i>	320,440	320,440	-
Prior Year Encumbrances Appropriated	34,532	34,532	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 120,000</u>	<u>\$ 319,369</u>	<u>\$ 199,369</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 715	\$ 715	\$ -
Intergovernmental	818,237	377,638	(440,599)
<i>Total Revenues</i>	<u>818,952</u>	<u>378,353</u>	<u>(440,599)</u>
Expenditures			
Current:			
Health			
Personal Services	9,133	8,931	202
Contractual Services	858,678	548,315	310,363
<i>Total Expenditures</i>	<u>867,811</u>	<u>557,246</u>	<u>310,565</u>
<i>Net Change in Fund Balance</i>	(48,859)	(178,893)	(130,034)
<i>Fund Balance (Deficit) Beginning of Year</i>	48,482	48,482	-
Prior Year Encumbrances Appropriated	377	377	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (130,034)</u>	<u>\$ (130,034)</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bureau of Support
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 280,000	\$ 328,588	\$ 48,588
Intergovernmental	1,500,000	1,641,533	141,533
Other	2,000	721	(1,279)
<i>Total Revenues</i>	<u>1,782,000</u>	<u>1,970,842</u>	<u>188,842</u>
Expenditures			
Current:			
Human Services			
Personal Services	1,472,030	1,400,769	71,261
Materials and Supplies	55,270	52,871	2,399
Contractual Services	359,627	288,191	71,436
Capital Outlay	31,819	25,870	5,949
Other	171,804	159,112	12,692
<i>Total Expenditures</i>	<u>2,090,550</u>	<u>1,926,813</u>	<u>163,737</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(308,550)	44,029	352,579
Other Financing Uses			
Transfers Out	(197,445)	-	197,445
<i>Net Change in Fund Balance</i>	(505,995)	44,029	550,024
<i>Fund Balance (Deficit) Beginning of Year</i>	447,443	447,443	-
Prior Year Encumbrances Appropriated	58,552	58,552	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 550,024</u>	<u>\$ 550,024</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 318	\$ 318
Intergovernmental	905,975	415,605	(490,370)
Interest	3,000	9,720	6,720
Other	41,231	48,360	7,129
<i>Total Revenues</i>	<u>950,206</u>	<u>474,003</u>	<u>(476,203)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	1,185,821	579,573	606,248
Other	139,192	25,766	113,426
<i>Total Expenditures</i>	<u>1,325,013</u>	<u>605,339</u>	<u>719,674</u>
<i>Net Change in Fund Balance</i>	(374,807)	(131,336)	243,471
<i>Fund Balance (Deficit) Beginning of Year</i>	249,995	249,995	-
Prior Year Encumbrances Appropriated	124,812	124,812	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 243,471</u>	<u>\$ 243,471</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ -	\$ 2,269	\$ 2,269
Expenditures			
Current:			
Capital Outlay			
Contractual Services	25,070	-	25,070
Capital Outlay	1,949	-	1,949
<i>Total Expenditures</i>	<u>27,019</u>	<u>-</u>	<u>27,019</u>
<i>Net Change in Fund Balance</i>	(27,019)	2,269	29,288
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>27,019</u>	<u>27,019</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 29,288</u>	<u>\$ 29,288</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 2,100	\$ 2,100	\$ -
Intergovernmental	9,039	9,039	-
<i>Total Revenues</i>	<u>11,139</u>	<u>11,139</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	23,349	8,743	14,606
Other	18,458	690	17,768
<i>Total Expenditures</i>	<u>41,807</u>	<u>9,433</u>	<u>32,374</u>
<i>Net Change in Fund Balance</i>	(30,668)	1,706	32,374
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>30,668</u>	<u>30,668</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 32,374</u>	<u>\$ 32,374</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 300	\$ 300	\$ -
Expenditures			
Current:			
Public Safety			
Other	6,558	1,220	5,338
<i>Net Change in Fund Balance</i>	(6,258)	(920)	5,338
<i>Fund Balance (Deficit) Beginning of Year</i>	6,258	6,258	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,338</u>	<u>\$ 5,338</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment
For the Year Ended December 31, 2008*

	Final Budget	Actual	Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 25,000	\$ 28,774	\$ 3,774
Expenditures			
Current:			
Public Safety			
Other	41,887	35,771	6,116
<i>Net Change in Fund Balance</i>	(16,887)	(6,997)	9,890
<i>Fund Balance (Deficit) Beginning of Year</i>	16,887	16,887	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 9,890	\$ 9,890

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Current:			
Public Works			
Personal Services	\$ 500	\$ 500	\$ -
Contractual Services	3,546	3,546	-
Other	112,469	112,469	-
<i>Total Expenditures</i>	<u>116,515</u>	<u>116,515</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(116,515)	(116,515)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	111,969	111,969	-
Prior Year Encumbrances Appropriated	<u>4,546</u>	<u>4,546</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 33,300	\$ 54,124	\$ 20,824
Expenditures			
Current:			
Public Safety			
Other	65,102	27,169	37,933
<i>Net Change in Fund Balance</i>	(31,802)	26,955	58,757
<i>Fund Balance (Deficit) Beginning of Year</i>	24,023	24,023	-
Prior Year Encumbrances Appropriated	7,779	7,779	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 58,757</u>	<u>\$ 58,757</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 150,000	\$ 257,298	\$ 107,298
Expenditures			
Current:			
Public Safety			
Materials and Supplies	2,983	2,380	603
Contractual Services	384,879	263,403	121,476
Capital Outlay	20,428	20,428	-
Other	20,000	16,000	4,000
<i>Total Expenditures</i>	<u>428,290</u>	<u>302,211</u>	<u>126,079</u>
<i>Deficiency of Revenues Under Expenditures</i>	(278,290)	(44,913)	233,377
Other Financing Uses			
Transfers Out	(118,936)	-	118,936
<i>Net Change in Fund Balance</i>	(397,226)	(44,913)	352,313
<i>Fund Balance (Deficit) Beginning of Year</i>	371,364	371,364	-
Prior Year Encumbrances Appropriated	25,862	25,862	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 352,313</u>	<u>\$ 352,313</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Equipment
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 54,016	\$ 54,328	\$ 312
Expenditures			
Current:			
General Government			
Legislative and Executive			
Contractual Services	143,097	79,115	63,982
<i>Net Change in Fund Balance</i>	(89,081)	(24,787)	64,294
<i>Fund Balance (Deficit) Beginning of Year</i>	61,800	61,800	-
Prior Year Encumbrances Appropriated	27,281	27,281	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 64,294</u>	<u>\$ 64,294</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste District Litter Grant
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 115,757	\$ 115,000	\$ (757)
Other	1,100	1,857	757
<i>Total Revenues</i>	<u>116,857</u>	<u>116,857</u>	<u>-</u>
Expenditures			
Current:			
Public Works			
Personal Services	95,671	93,537	2,134
Materials and Supplies	4,919	2,500	2,419
Contractual Services	1,928	1,702	226
Capital Outlay	27,841	27,719	122
Other	29,580	24,226	5,354
<i>Total Expenditures</i>	<u>159,939</u>	<u>149,684</u>	<u>10,255</u>
<i>Net Change in Fund Balance</i>	(43,082)	(32,827)	10,255
<i>Fund Balance (Deficit) Beginning of Year</i>	35,582	35,582	-
Prior Year Encumbrances Appropriated	7,500	7,500	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,255</u>	<u>\$ 10,255</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Emergency Planning
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 23,735	\$ 26,480	\$ 2,745
Expenditures			
Current:			
Public Safety			
Other	1,600	758	842
<i>Excess of Revenues Over Expenditures</i>	22,135	25,722	3,587
Other Financing Uses			
Transfers Out	(23,001)	-	23,001
<i>Net Change in Fund Balance</i>	(866)	25,722	26,588
<i>Fund Balance (Deficit) Beginning of Year</i>	866	866	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 26,588	\$ 26,588

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Narcotics Task Force
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 92,930	\$ 92,930	\$ -
Expenditures			
Current:			
Public Safety			
Personal Services	89,422	83,602	5,820
Other	18,416	10,988	7,428
<i>Total Expenditures</i>	<u>107,838</u>	<u>94,590</u>	<u>13,248</u>
<i>Net Change in Fund Balance</i>	(14,908)	(1,660)	13,248
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>14,908</u>	<u>14,908</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 13,248</u>	<u>\$ 13,248</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pilot Probation Grant
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 234,678	\$ 157,045	\$ (77,633)
Expenditures			
Current:			
Public Safety			
Personal Services	211,045	137,624	73,421
Materials and Supplies	3,458	3,459	(1)
Contractual Services	13,393	13,374	19
Capital Outlay	155	155	-
Other	42,387	8,731	33,656
<i>Total Expenditures</i>	<u>270,438</u>	<u>163,343</u>	<u>107,095</u>
<i>Net Change in Fund Balance</i>	(35,760)	(6,298)	29,462
<i>Fund Balance (Deficit) Beginning of Year</i>	24,595	24,595	-
Prior Year Encumbrances Appropriated	<u>11,165</u>	<u>11,165</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 29,462</u>	<u>\$ 29,462</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 316,704	\$ 316,704	\$ -
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	393,430	337,169	56,261
Materials and Supplies	19,552	7,201	12,351
Contractual Services	6,460	2,914	3,546
Capital Outlay	6,308	2,188	4,120
Other	32,375	9,899	22,476
Total Expenditures	<u>458,125</u>	<u>359,371</u>	<u>98,754</u>
Deficiency of Revenues Under Expenditures	(141,421)	(42,667)	98,754
Other Financing Uses			
Transfers Out	<u>(52,363)</u>	<u>-</u>	<u>52,363</u>
Net Change in Fund Balance	(193,784)	(42,667)	151,117
Fund Balance (Deficit) Beginning of Year	188,202	188,202	-
Prior Year Encumbrances Appropriated	<u>5,582</u>	<u>5,582</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ -</u>	<u>\$ 151,117</u>	<u>\$ 151,117</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
CHIP Program
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 574,196	\$ 311,744	\$ (262,452)
Expenditures			
Current:			
Urban Redevelopment and Housing			
Capital Outlay	505,384	299,980	205,404
Other	113,763	57,973	55,790
<i>Total Expenditures</i>	<u>619,147</u>	<u>357,953</u>	<u>261,194</u>
<i>Net Change in Fund Balance</i>	(44,951)	(46,209)	(1,258)
<i>Fund Balance (Deficit) Beginning of Year</i>	(33,643)	(33,643)	-
Prior Year Encumbrances Appropriated	78,594	78,594	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (1,258)</u>	<u>\$ (1,258)</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 219,000	\$ 232,799	\$ 13,799
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	48,153	45,602	2,551
Contractual Services	50,000	-	50,000
Other	242,079	183,434	58,645
Total Expenditures	<u>340,232</u>	<u>229,036</u>	<u>111,196</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(121,232)	3,763	124,995
Other Financing Sources (Uses)			
Transfers In	20,000	-	(20,000)
Transfers Out	<u>(57,429)</u>	<u>-</u>	<u>57,429</u>
Total Other Financing Sources (Uses)	<u>(37,429)</u>	<u>-</u>	<u>37,429</u>
Net Change in Fund Balance	(158,661)	3,763	162,424
Fund Balance (Deficit) Beginning of Year	191,270	191,270	-
Prior Year Encumbrances Appropriated	<u>17,019</u>	<u>17,019</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ 49,628</u>	<u>\$ 212,052</u>	<u>\$ 162,424</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Witness Assistance Program
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 219,924	\$ 166,338	\$ (53,586)
Expenditures			
Current:			
Public Safety			
Personal Services	273,990	160,748	113,242
Materials and Supplies	1,375	1,300	75
Other	14,336	4,278	10,058
<i>Total Expenditures</i>	<u>289,701</u>	<u>166,326</u>	<u>123,375</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(69,777)	12	69,789
Other Financing Sources			
Transfers In	31,955	31,955	-
<i>Net Change in Fund Balance</i>	(37,822)	31,967	69,789
<i>Fund Balance (Deficit) Beginning of Year</i>	37,822	37,822	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 69,789</u>	<u>\$ 69,789</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Home Arrest Grant
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 143,411	\$ 96,042	\$ (47,369)
Expenditures			
Current:			
Public Safety			
Personal Services	135,160	89,741	45,419
Capital Outlay	2,004	2,004	-
Other	17,019	6,652	10,367
<i>Total Expenditures</i>	<u>154,183</u>	<u>98,397</u>	<u>55,786</u>
<i>Net Change in Fund Balance</i>	(10,772)	(2,355)	8,417
<i>Fund Balance (Deficit) Beginning of Year</i>	9,207	9,207	-
Prior Year Encumbrances Appropriated	1,565	1,565	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,417</u>	<u>\$ 8,417</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VOCA Grant
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 34,473	\$ 21,711	\$ (12,762)
Expenditures			
Current:			
Public Safety			
Contractual Services	48,821	48,822	(1)
Other	3,282	1,436	1,846
<i>Total Expenditures</i>	<u>52,103</u>	<u>50,258</u>	<u>1,845</u>
<i>Excess Deficiency of Revenues Under Expenditures</i>	(17,630)	(28,547)	(10,917)
Other Financing Sources			
Transfers In	8,335	8,335	-
<i>Net Change in Fund Balance</i>	(9,295)	(20,212)	(10,917)
<i>Fund Balance (Deficit) Beginning of Year</i>	(15,263)	(15,263)	-
Prior Year Encumbrances Appropriated	24,558	24,558	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (10,917)</u>	<u>\$ (10,917)</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Services
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 118,000	\$ 132,777	\$ 14,777
Expenditures			
Current:			
Public Safety			
Personal Services	101,160	39,617	61,543
Contractual Services	109,099	54,891	54,208
Total Community Development	210,259	94,508	115,751
<i>Total Expenditures</i>	210,259	94,508	115,751
<i>Net Change in Fund Balance</i>	(92,259)	38,269	130,528
<i>Fund Balance (Deficit) Beginning of Year</i>	66,559	66,559	-
Prior Year Encumbrances Appropriated	25,700	25,700	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 130,528	\$ 130,528

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Municipal Court Probation
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 170,000	\$ 176,559	\$ 6,559
Expenditures			
Current:			
Public Safety			
Personal Services	176,850	129,770	47,080
Other	366,816	122,562	244,254
Total Public Safety	543,666	252,332	291,334
<i>Total Expenditures</i>	543,666	252,332	291,334
<i>Deficiency of Revenues Under Expenditures</i>	(373,666)	(75,773)	297,893
Other Financing Uses			
Transfers Out	(24,670)	-	24,670
<i>Net Change in Fund Balance</i>	(398,336)	(75,773)	322,563
<i>Fund Balance (Deficit) Beginning of Year</i>	395,671	395,671	-
Prior Year Encumbrances Appropriated	2,665	2,665	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 322,563	\$ 322,563

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Justice Special Projects
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 173,040	\$ 75,091	\$ (97,949)
Expenditures			
Current:			
Public Safety			
Capital Outlay	173,046	75,091	97,955
<i>Net Change in Fund Balance</i>	(6)	-	6
<i>Fund Balance (Deficit) Beginning of Year</i>	(45,279)	(45,279)	-
Prior Year Encumbrances Appropriated	45,285	45,285	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 6</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Employee Benefits Liability
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Other:			
Personal Services	805,713	100,000	705,713
<i>Net Change in Fund Balance</i>	(805,713)	(100,000)	705,713
<i>Fund Balance (Deficit) Beginning of Year</i>	805,713	805,713	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 705,713	\$ 705,713

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Fee Assessment
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 21,000	\$ 21,186	\$ 186
Expenditures			
Current:			
General Government:			
Judicial			
Contractual Services	4,440	4,368	72
Other	17,723	17,471	252
<i>Total Expenditures</i>	<u>22,163</u>	<u>21,839</u>	<u>324</u>
<i>Net Change in Fund Balance</i>	(1,163)	(653)	510
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,163</u>	<u>1,163</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 510</u>	<u>\$ 510</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 19,480	\$ 20,402	\$ 922
Expenditures			
Current:			
General Government:			
Judicial			
Capital Outlay	24,920	24,542	378
<i>Net Change in Fund Balance</i>	(5,440)	(4,140)	1,300
<i>Fund Balance (Deficit) Beginning of Year</i>	5,440	5,440	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 1,300	\$ 1,300

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Probation Services
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 2,500	\$ 4,515	\$ 2,015
Expenditures			
Current:			
General Government:			
Judicial			
Other	3,125	1,545	1,580
<i>Net Change in Fund Balance</i>	(625)	2,970	3,595
<i>Fund Balance (Deficit) Beginning of Year</i>	625	625	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 3,595	\$ 3,595

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Training
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 13,508	\$ 13,545	\$ 37
Expenditures			
Current:			
Public Safety			
Personal Services	13,508	6,500	7,008
<i>Net Change in Fund Balance</i>	-	7,045	7,045
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 7,045	\$ 7,045

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
U.S. Justice Radio Grant
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 651,904	\$ -	\$ (651,904)
Expenditures			
Current:			
Public Safety			
Capital Outlay	651,904	194,171	457,733
<i>Net Change in Fund Balance</i>	-	(194,171)	(194,171)
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ (194,171)	\$ (194,171)

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Retirement
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rental Income	\$ 128,442	\$ 128,442	\$ -
Other	5,000	5,000	-
<i>Total Revenues</i>	<u>133,442</u>	<u>133,442</u>	<u>-</u>
Expenditures			
Current:			
Other	50,411	250	50,161
Debt Service			
Principal Retirement	573,500	573,500	-
Interest and Fiscal Charges	460,036	460,036	-
Total Debt Service	<u>1,033,536</u>	<u>1,033,536</u>	<u>-</u>
<i>Total Expenditures</i>	<u>1,083,947</u>	<u>1,033,786</u>	<u>50,161</u>
<i>Deficiency of Revenues Under Expenditures</i>	(950,505)	(900,344)	50,161
Other Financing Sources			
Transfers In	899,508	899,508	-
<i>Net Change in Fund Balance</i>	(50,997)	(836)	50,161
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>751,000</u>	<u>751,000</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 700,003</u>	<u>\$ 750,164</u>	<u>\$ 50,161</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Building Construction
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 10,000	\$ 16,164	\$ 6,164
Intergovernmental	-	208,574	208,574
Rental Income	45,765	22,046	(23,719)
<i>Total Revenues</i>	<u>55,765</u>	<u>246,784</u>	<u>191,019</u>
Expenditures			
Capital Outlay			
Capital Outlay	1,290,650	940,378	350,272
<i>Deficiency of Revenues Under Expenditures</i>	(1,234,885)	(693,594)	541,291
Other Financing Sources (Uses)			
Transfers In	281,020	90,000	(191,020)
Transfers Out	(70,542)	-	70,542
<i>Total Other Financing Sources (Uses)</i>	<u>210,478</u>	<u>90,000</u>	<u>(120,478)</u>
<i>Net Change in Fund Balance</i>	(1,024,407)	(603,594)	420,813
<i>Fund Balance (Deficit) Beginning of Year</i>	1,462,351	1,462,351	-
Prior Year Encumbrances Appropriated	152,852	152,852	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 590,796</u>	<u>\$ 1,011,609</u>	<u>\$ 420,813</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 23,420	\$ 23,420	\$ -
Expenditures			
Capital Outlay			
Capital Outlay	81,081	81,081	-
<i>Net Change in Fund Balance</i>	(57,661)	(57,661)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(21,159)	(21,159)	-
Prior Year Encumbrances Appropriated	78,820	78,820	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Justice Center Communications
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 22,855	\$ 2,855
Expenditures			
Capital Outlay			
Capital Outlay	30,000	5,537	24,463
Other	17,618	1,698	15,920
<i>Total Expenditures</i>	<u>47,618</u>	<u>7,235</u>	<u>40,383</u>
<i>Net Change in Fund Balance</i>	(27,618)	15,620	43,238
<i>Fund Balance (Deficit) Beginning of Year</i>	27,147	27,147	-
Prior Year Encumbrances Appropriated	471	471	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 43,238</u>	<u>\$ 43,238</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Bridge Project
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,028,304	\$ 884,111	\$ (144,193)
Expenditures			
Capital Outlay			
Capital Outlay	1,028,304	1,028,304	-
<i>Net Change in Fund Balance</i>	-	(144,193)	(144,193)
<i>Fund Balance (Deficit) Beginning of Year</i>	(591,590)	(591,590)	-
Prior Year Encumbrances Appropriated	591,590	591,590	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (144,193)</u>	<u>\$ (144,193)</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Improvement
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 297,948	\$ 297,948	\$ -
Expenditures			
Capital Outlay			
Capital Outlay	315,859	313,952	1,907
<i>Net Change in Fund Balance</i>	(17,911)	(16,004)	1,907
<i>Fund Balance (Deficit) Beginning of Year</i>	(10,807)	(10,807)	-
Prior Year Encumbrances Appropriated	28,718	28,718	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,907</u>	<u>\$ 1,907</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Line Trail (LPA/RTT)
For the Year Ended December 31, 2008*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 2,020,897	\$ 156,200	\$ (1,864,697)
Expenditures			
Capital Outlay			
Capital Outlay	2,020,897	156,200	1,864,697
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

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

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 608,493	\$ 660,057	\$ 51,564
Other	20,000	52,381	32,381
<i>Total Operating Revenues</i>	<u>628,493</u>	<u>712,438</u>	<u>83,945</u>
Operating Expenses			
Personal Services	257,670	234,811	22,859
Contractual Services	525,304	424,150	101,154
Materials and Supplies	29,293	23,153	6,140
Capital Outlay	1,052,970	887,477	165,493
Other	335,796	93,596	242,200
Total Operating Expenses	<u>2,201,033</u>	<u>1,663,187</u>	<u>537,846</u>
<i>Operating Loss</i>	(1,572,540)	(950,749)	621,791
Non Operating Revenues (Expenses)			
Intergovernmental	500,000	57,145	(442,855)
Proceeds from Loans	312,000	500,000	188,000
Principal Retirement	(30,300)	(30,300)	-
Other Financing Uses	(24,500)	(24,500)	-
Interest and Fiscal Charges	(112,890)	(112,890)	-
<i>Total Non Operating Revenues (Expenses)</i>	<u>644,310</u>	<u>389,455</u>	<u>(254,855)</u>
<i>Loss Before Transfers</i>	(928,230)	(561,294)	366,936
Transfers Out	(15,000)	-	15,000
<i>Net Income (Loss)</i>	(943,230)	(561,294)	381,936
<i>Fund Equity (Deficit) Beginning of Year</i>	699,477	699,477	-
Prior Year Encumbrances Appropriated	<u>243,753</u>	<u>243,753</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 381,936</u>	<u>\$ 381,936</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water District
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Other	\$ 75,000	\$ 116,264	\$ 41,264
Operating Expenses			
Contractual Services	92,545	91,792	753
<i>Net Income (Loss)</i>	(17,545)	24,472	42,017
<i>Fund Equity (Deficit) Beginning of Year</i>	10,825	10,825	-
Prior Year Encumbrances Appropriated	6,720	6,720	-
<i>Fund Equity (Deficit) End of Year</i>	\$ -	\$ 42,017	\$ 42,017

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Health Care
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 7,850,498	\$ 8,479,209	\$ 628,711
Other	-	2,933	2,933
<i>Total Operating Revenues</i>	<u>7,850,498</u>	<u>8,482,142</u>	<u>631,644</u>
Operating Expenses			
Personal Services	243,441	205,051	38,390
Contractual Services	1,655,329	892,662	762,667
Claims	8,500,000	8,278,926	221,074
Other	151,345	107,865	43,480
<i>Total Operating Expenses</i>	<u>10,550,115</u>	<u>9,484,504</u>	<u>1,065,611</u>
<i>Net Income (Loss)</i>	(2,699,617)	(1,002,362)	1,697,255
<i>Fund Equity (Deficit) Beginning of Year</i>	2,619,156	2,619,156	-
Prior Year Encumbrances Appropriated	80,461	80,461	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,697,255</u>	<u>\$ 1,697,255</u>

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

Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

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

Children's Services Trust

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

Care Center Resident Trust

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

MRDD Supplemental Trust

To account for supplemental services revenue provided by the Board of MRDD to individuals with a disability.

Agency Funds

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

Undivided and Library Local Government

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

Payroll Agency

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

Real Estate Tax

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

Undivided Taxes

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

Undivided Auto

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

District Board of Health

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

Mental Health and Recovery Board

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

Nonmajor Fiduciary Funds

Soil and Water Conservation

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

Other Agency Funds

Medway

Building Standards Fee Assessment

SSI Funds Trust

Elections Commission

Marriage Licenses

Contract Performance Deposits

Park District

Board of MRDD Food Service

County Agency

Inmate Agency

Ohio House Trust Fees

Wayne County, Ohio
Combining Statement of Net Assets
Private Purpose Trust Funds
December 31, 2008

	Children's Services Trust	Care Center Resident Trust	MRDD Supplemental Trust	Totals
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 186,930	\$ -	\$ 12,788	\$ 199,718
Cash and Cash Equivalents in Segregated Accounts	12,499	19,713	-	32,212
<i>Total Assets</i>	<u>\$ 199,429</u>	<u>\$ 19,713</u>	<u>\$ 12,788</u>	<u>\$ 231,930</u>
Liabilities				
Accounts Payable	-	-	2,847	2,847
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>2,847</u>	<u>2,847</u>
Net Assets				
Held in Trust for Other Purposes	<u>\$ 199,429</u>	<u>\$ 19,713</u>	<u>\$ 9,941</u>	<u>\$ 229,083</u>

Wayne County, Ohio*Combining Statement of Changes in Net Assets**Private Purpose Trust Funds**For the Year Ended December 31, 2008*

	<u>Children's Services Trust</u>	<u>Care Center Resident Trust</u>	<u>MRDD Supplemental Trust</u>	<u>Totals</u>
Additions				
Interest	\$ 4,622	\$ -	\$ 576	\$ 5,198
Gifts and Donations	30,165	14,567	-	44,732
Other	3,381	-	-	3,381
<i>Total Additions</i>	<u>38,168</u>	<u>14,567</u>	<u>576</u>	<u>53,311</u>
Deductions				
Benefits	<u>42,185</u>	<u>13,258</u>	<u>24,015</u>	<u>79,458</u>
<i>Change in Net Assets</i>	(4,017)	1,309	(23,439)	(26,147)
<i>Net Assets Beginning of Year</i>	203,446	18,404	33,380	255,230
<i>Net Assets End of Year</i>	<u>\$ 199,429</u>	<u>\$ 19,713</u>	<u>\$ 9,941</u>	<u>\$ 229,083</u>

Wayne County, Ohio

Combining Statement of Assets and Liabilities

Agency Funds

December 31, 2008

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 415,568	\$ 11,379	\$ 4,730,390
Cash and Cash Equivalents:				
Restricted Cash				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	108,463,780
Sales Tax	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	3,769,405	-	-	-
<i>Total Assets</i>	<u>\$ 3,769,405</u>	<u>\$ 415,568</u>	<u>\$ 11,379</u>	<u>\$ 113,194,170</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ 77,160
Accrued Wages	-	-	-	116
Due to Other Funds	-	-	-	-
Due to Other Governments	3,769,405	415,568	11,379	113,116,894
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 3,769,405</u>	<u>\$ 415,568</u>	<u>\$ 11,379</u>	<u>\$ 113,194,170</u>

<u>Undivided Auto</u>	<u>District Board of Health</u>	<u>Mental Health and Recovery Board</u>	<u>Soil and Water Conservation</u>	<u>Other Agency Funds</u>	<u>Totals</u>
\$ 422,874	\$ 553,207	\$ 2,418,060	\$ 56,231	\$ 434,266	\$ 9,041,975
-	-	-	-	711,855	711,855
-	-	-	-	247,625	108,711,405
37,722	-	-	-	-	37,722
-	-	-	-	66	66
-	1,149	87,979	-	-	89,128
1,145,056	-	-	-	24,470	4,938,931
<u>\$ 1,605,652</u>	<u>\$ 554,356</u>	<u>\$ 2,506,039</u>	<u>\$ 56,231</u>	<u>\$ 1,418,282</u>	<u>\$ 123,531,082</u>
\$ -	\$ -	\$ -	\$ -	\$ 13,065	\$ 90,225
-	-	-	-	-	116
-	-	177,323	-	259	177,582
1,605,652	554,356	2,328,716	56,231	846,714	122,704,915
-	-	-	-	558,244	558,244
<u>\$ 1,605,652</u>	<u>\$ 554,356</u>	<u>\$ 2,506,039</u>	<u>\$ 56,231</u>	<u>\$ 1,418,282</u>	<u>\$ 123,531,082</u>

Wayne County, Ohio

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2008

	Beginning Balance 12/31/2007	Additions	Reductions	Ending Balance 12/31/2008
Undivided and Library Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 7,348,137	\$ 7,348,137	\$ -
Due From Other Governments	3,766,578	3,769,405	3,766,578	3,769,405
<i>Total Assets</i>	<u>\$ 3,766,578</u>	<u>\$ 11,117,542</u>	<u>\$ 11,114,715</u>	<u>\$ 3,769,405</u>
Liabilities				
Due to Other Governments	\$ 3,766,578	\$ 3,769,405	\$ 3,766,578	\$ 3,769,405
<i>Total Liabilities</i>	<u>\$ 3,766,578</u>	<u>\$ 3,769,405</u>	<u>\$ 3,766,578</u>	<u>\$ 3,769,405</u>
Payroll Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 325,364	\$ 27,779,625	\$ 27,689,421	\$ 415,568
<i>Total Assets</i>	<u>\$ 325,364</u>	<u>\$ 27,779,625</u>	<u>\$ 27,689,421</u>	<u>\$ 415,568</u>
Liabilities				
Due to Other Governments	\$ 325,364	\$ 27,779,625	\$ 27,689,421	\$ 415,568
<i>Total Liabilities</i>	<u>\$ 325,364</u>	<u>\$ 27,779,625</u>	<u>\$ 27,689,421</u>	<u>\$ 415,568</u>
Real Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 92,286	\$ 2,328,143	\$ 2,409,050	\$ 11,379
<i>Total Assets</i>	<u>\$ 92,286</u>	<u>\$ 2,328,143</u>	<u>\$ 2,409,050</u>	<u>\$ 11,379</u>
Liabilities				
Due to Other Governments	\$ 92,286	\$ 4,962	\$ 85,869	\$ 11,379
<i>Total Liabilities</i>	<u>\$ 92,286</u>	<u>\$ 4,962</u>	<u>\$ 85,869</u>	<u>\$ 11,379</u>
Undivided Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,624,374	\$ 106,536,127	\$ 105,430,111	\$ 4,730,390
Receivables:				
Taxes	103,900,184	108,463,780	103,900,184	108,463,780
<i>Total Assets</i>	<u>\$ 107,524,558</u>	<u>\$ 214,999,907</u>	<u>\$ 209,330,295</u>	<u>\$ 113,194,170</u>
Liabilities				
Accounts Payable	\$ -	\$ 77,160	\$ -	\$ 77,160
Accrued Wages	-	116	-	116
Due to Other Governments	107,524,558	109,087,197	103,494,861	113,116,894
<i>Total Liabilities</i>	<u>\$ 107,524,558</u>	<u>\$ 109,164,473</u>	<u>\$ 103,494,861</u>	<u>\$ 113,194,170</u>

(Continued)

Wayne County, Ohio

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2008

	Beginning Balance 12/31/2007	Additions	Reductions	Ending Balance 12/31/2008
Undivided Auto				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 409,399	\$ 2,837,357	\$ 2,823,882	\$ 422,874
Receivables:				
Sales Tax	35,873	37,722	35,873	37,722
Due From Other Governments	1,220,422	1,145,056	1,220,422	1,145,056
<i>Total Assets</i>	<u>\$ 1,665,694</u>	<u>\$ 4,020,135</u>	<u>\$ 4,080,177</u>	<u>\$ 1,605,652</u>
Liabilities				
Due to Other Governments	\$ 1,665,694	\$ 1,215,916	\$ 1,275,958	\$ 1,605,652
<i>Total Liabilities</i>	<u>\$ 1,665,694</u>	<u>\$ 1,215,916</u>	<u>\$ 1,275,958</u>	<u>\$ 1,605,652</u>
District Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 562,663	\$ 2,875,941	\$ 2,885,397	\$ 553,207
Due From Other Funds	188	1,149	188	1,149
<i>Total Assets</i>	<u>\$ 562,851</u>	<u>\$ 2,877,090</u>	<u>\$ 2,885,585</u>	<u>\$ 554,356</u>
Liabilities				
Due to Other Funds	\$ 2,519	\$ -	\$ 2,519	\$ -
Due to Other Governments	560,332	14,789	20,765	554,356
<i>Total Liabilities</i>	<u>\$ 562,851</u>	<u>\$ 14,789</u>	<u>\$ 23,284</u>	<u>\$ 554,356</u>
Mental Health and Recovery Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 2,901,306	\$ 6,495,312	\$ 6,978,558	\$ 2,418,060
Due from Other Funds	145,424	87,979	145,424	87,979
<i>Total Assets</i>	<u>\$ 3,046,730</u>	<u>\$ 6,583,291</u>	<u>\$ 7,123,982</u>	<u>\$ 2,506,039</u>
Liabilities				
Due to Other Funds	\$ 69,889	\$ 177,323	\$ 69,889	\$ 177,323
Due to Other Governments	2,976,841	2,110	650,235	2,328,716
<i>Total Liabilities</i>	<u>\$ 3,046,730</u>	<u>\$ 179,433</u>	<u>\$ 720,124</u>	<u>\$ 2,506,039</u>
Soil and Water Conversation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 91,979	\$ 471,900	\$ 507,648	\$ 56,231
Due From Other Funds	397	-	397	-
<i>Total Assets</i>	<u>\$ 92,376</u>	<u>\$ 471,900</u>	<u>\$ 508,045</u>	<u>\$ 56,231</u>
Liabilities				
Due to Other Governments	\$ 92,376	\$ 3,064	\$ 39,209	\$ 56,231
<i>Total Liabilities</i>	<u>\$ 92,376</u>	<u>\$ 3,064</u>	<u>\$ 39,209</u>	<u>\$ 56,231</u>

(Continued)

Wayne County, Ohio

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2008

	Beginning Balance <u>12/31/2007</u>	Additions	Reductions	Ending Balance <u>12/31/2008</u>
Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 471,236	\$ 1,193,477	\$ 1,230,447	\$ 434,266
Cash and Cash Equivalents in Segregated Accounts	737,644	711,855	737,644	711,855
Receivables:				
Taxes	273,515	247,625	273,515	247,625
Accrued Interest	647	66	647	66
Due From Other Governments	1,520	24,470	1,520	24,470
<i>Total Assets</i>	<u>\$ 1,484,562</u>	<u>\$ 2,177,493</u>	<u>\$ 2,243,773</u>	<u>\$ 1,418,282</u>
Liabilities				
Accounts Payable	\$ 13,579	\$ 13,065	\$ 13,579	\$ 13,065
Due to Other Governments	847,918	383,097	384,301	846,714
Due to Other Funds	3,763	259	3,763	259
Undistributed Monies	619,302	-	61,058	558,244
<i>Total Liabilities</i>	<u>\$ 1,484,562</u>	<u>\$ 396,421</u>	<u>\$ 462,701</u>	<u>\$ 1,418,282</u>
Total Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8,478,607	\$ 157,866,019	\$ 157,302,651	\$ 9,041,975
Cash and Cash Equivalents in Segregated Accounts	737,644	711,855	737,644	711,855
Receivables:				
Taxes	104,173,699	108,711,405	104,173,699	108,711,405
Sales Tax	35,873	37,722	35,873	37,722
Accrued Interest	647	66	647	66
Due From Other Funds	146,009	89,128	146,009	89,128
Due From Other Governments	4,988,520	4,938,931	4,988,520	4,938,931
<i>Total Assets</i>	<u>\$ 118,560,999</u>	<u>\$ 272,355,126</u>	<u>\$ 267,385,043</u>	<u>\$ 123,531,082</u>
Liabilities				
Accounts Payable	\$ 13,579	\$ 90,225	\$ 13,579	\$ 90,225
Accrued Wages	-	116	-	116
Due to Other Governments	117,851,947	142,260,165	137,407,197	122,704,915
Due to Other Funds	76,171	177,582	76,171	177,582
Undistributed Monies	619,302	-	61,058	558,244
<i>Total Liabilities</i>	<u>\$ 118,560,999</u>	<u>\$ 142,528,088</u>	<u>\$ 137,558,005</u>	<u>\$ 123,531,082</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Trust
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Investment Income	\$ 5,000	\$ 5,388	\$ 388
Gifts & Contributions	20,000	29,324	9,324
<i>Total Revenues</i>	<u>25,000</u>	<u>34,712</u>	<u>9,712</u>
Expenses			
Current:			
Human Services			
Other	218,562	42,185	176,377
<i>Net Change in Fund Balance</i>	(193,562)	(7,473)	186,089
<i>Fund Balance (Deficit) Beginning of Year</i>	192,903	192,903	-
Prior Year Encumbrances Appropriated	659	659	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 186,089</u>	<u>\$ 186,089</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
MRDD Supplemental Trust
For the Year Ended December 31, 2008

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$ 576	\$ 576	\$ -
Expenses			
Current:			
Human Services			
Judicial			
Personal Services	33,956	33,956	-
<i>Net Change in Fund Balance</i>	(33,380)	(33,380)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	33,380	33,380	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Statistics



Statistical Section

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

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

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

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Wayne County, Ohio
Net Assets by Component
Last Eight Years (2)
(accrual basis of accounting)

	2008	2007	2006 (1)	2005	2004	2003	2002	2001
Governmental Activities:								
Invested in Capital Assets, Net of Related Debt	\$ 81,110,577	\$ 81,561,433	\$ 79,170,381	\$ 77,166,844	\$ 58,060,575	\$ 56,634,214	\$ 52,304,665	\$ 14,511,877
Restricted for:								
Capital Projects	1,844,539	1,665,295	2,360,232	2,824,793	3,831,070	2,742,227	5,886,951	4,939,286
Debt Service	784,670	785,506	788,953	787,436	764,341	826,317	886,933	212,185
Public Works Projects	3,309,325	4,537,208	4,240,771	3,359,183	4,231,779	4,511,598	2,907,549	-
Human Services Programs	18,706,912	17,614,259	17,241,674	17,409,275	15,878,330	12,499,446	12,195,248	13,861,900
Community Development Projects	1,345,538	768,883	1,099,531	739,489	619,920	1,023,285	778,745	1,054,879
Other Purposes	3,689,727	2,738,847	2,522,021	3,225,346	3,505,412	2,956,569	3,925,660	6,700,689
Unrestricted (Deficit)	9,100,378	11,167,793	11,858,619	10,520,129	9,658,485	9,128,122	12,216,769	18,289,257
Total Governmental Activities Net Assets	119,891,666	120,839,224	119,282,182	116,032,495	96,549,912	90,321,778	91,102,520	59,570,073
Business-type Activities:								
Invested in Capital Assets, Net of Related Debt	5,752,050	5,753,433	5,974,728	6,000,424	4,235,279	3,766,592	2,458,306	1,860,340
Unrestricted (Deficit)	886,165	948,515	1,200,327	1,476,022	1,083,607	254,329	231,070	290,635
Total Business-type Activities Net Assets	6,638,215	6,701,948	7,175,055	7,476,446	5,318,886	4,020,921	2,689,376	2,150,975
Primary Government:								
Invested in Capital Assets, Net of Related Debt	86,862,627	87,314,866	85,145,109	83,167,268	62,295,854	60,400,806	54,762,971	16,372,217
Restricted	29,680,711	28,109,998	28,253,182	28,345,522	28,830,852	24,559,442	26,581,086	26,768,939
Unrestricted (Deficit)	9,986,543	12,116,308	13,058,946	11,996,151	10,742,092	9,382,451	12,447,839	18,579,892
Total Primary Government Net Assets	\$ 126,529,881	\$ 127,541,172	\$ 126,457,237	\$ 123,508,941	\$ 101,868,798	\$ 94,342,699	\$ 93,791,896	\$ 61,721,048

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

(1) 2006 has been adjusted for the restatement to the January 1, 2007 beginning balance

(2) The County has only reported 8 years of GASB No 34 information. 10 years worth will be reported when available.

Wayne County, Ohio
Changes in Net Assets
Last Eight Years (2)
(accrual basis of accounting)

	2008	2007	2006 (1)	2005	2004	2003	2002	2001
Expenses								
Governmental Activities:								
General Government:								
Legislative and Executive								
Judicial	\$ 9,049,807	\$ 10,659,605	\$ 10,338,123	\$ 10,872,431	\$ 8,860,910	\$ 8,612,858	\$ 8,690,203	\$ 8,335,583
Public Safety	6,108,809	6,176,742	4,955,774	4,987,965	4,345,559	4,084,096	4,028,644	3,712,849
Public Works	11,909,180	11,329,681	10,344,660	10,051,879	9,009,784	8,892,344	8,566,582	8,452,793
Health	9,424,619	10,688,840	8,766,467	8,747,609	9,397,388	7,842,845	6,744,573	4,672,244
Human Services	881,591	515,654	547,959	467,602	447,708	496,862	406,749	388,429
Conservation and Recreation	36,056,689	36,572,367	35,666,262	32,897,269	29,638,176	30,212,937	30,023,950	30,608,536
Economic Development Assistance	513	86,029	88,662	61,930	86,405	268,097	30,000	47,500
Transportation	555,635	631,645	590,544	181,528	711,183	357,410	572,357	174,503
Urban Redevelopment and Housing	6,714	193,122	385,539	219,017	351,503	376,144	215,062	391,930
Other	1,148,460	748,260	884,280	1,059,714	1,089,066	997,222	934,385	916,018
Interest and Fiscal Charges	463,922	487,641	505,411	511,453	573,619	605,138	471,978	336,265
Total Governmental Activities Expenses	75,605,939	78,089,586	73,073,681	70,058,397	64,591,647	62,848,955	60,684,483	58,036,650
Business-type Activities:								
Sanitary Sewer District	970,522	1,242,966	1,239,965	527,824	445,329	388,062	536,520	390,647
Water District	110,703	28,455	-	-	-	-	-	-
Total Business-Type Activities Expenses	1,081,225	1,271,421	1,239,965	527,824	445,329	388,062	536,520	390,647
Total Primary Government Expenses	76,687,164	79,361,007	74,313,646	70,586,221	65,036,976	63,237,017	61,221,003	58,427,297
Program Revenues								
Governmental Activities:								
Charges for Services								
General Government:								
Legislative and Executive	3,546,967	5,242,057	5,069,432	5,472,404	4,973,448	4,514,131	4,499,153	2,986,459
Judicial	1,528,142	1,549,051	1,389,476	1,166,958	1,228,483	1,073,091	1,126,612	1,073,796
Public Safety	1,770,496	1,904,406	1,884,869	1,739,546	1,694,817	1,493,227	1,483,004	1,903,540
Public works	159,113	314,421	641,005	438,276	513,129	184,464	479,519	220,978
Health	244,458	263,124	246,921	255,722	244,126	236,185	197,131	248,540
Human Services	4,185,586	5,040,289	4,002,044	4,330,178	2,078,883	1,908,541	985,990	2,035,103
Conservation and Recreation	-	-	-	-	-	-	-	11,744
Economic Development and Assistance	2,525	-	-	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-	-	-	127,984
Other	130,711	123,583	124,905	161,207	241,927	39,632	90,983	304,624
Interest and Fiscal Charges	-	-	-	-	-	-	-	-
Operating Grants and Contributions	-	-	-	-	-	104,605	143,306	132,856
General Government:								
Legislative and Executive								
Judicial	227,148	203,873	83,766	1,037,743	65,024	-	-	95,111
Public Safety	1,422,423	1,277,732	1,194,297	1,489,064	1,410,517	215,709	179,335	78,507
Public works	5,779,722	6,653,163	6,241,356	5,662,166	6,025,771	5,585,032	5,316,545	918,602
Health	377,638	8,625	-	17,072	337,075	45,830	-	326,896
Human Services	21,134,358	18,781,420	16,989,231	15,501,359	17,289,584	15,882,131	16,025,562	17,023,410
Conservation and Recreation	-	-	-	-	-	-	-	699
Economic Development and Assistance	1,476,841	423,245	1,324,082	212,563	567,224	751,287	528,118	481,934
Transportation	-	-	-	8,838	66,162	78,000	-	-
Urban Redevelopment and Housing	-	-	-	168,913	329,737	40,436	-	8,638
Other	-	-	-	1,216	6,817	-	-	11,715
Capital Grants and Contributions	-	-	-	-	-	-	-	-
Public Works	1,112,346	5,878,127	2,859,525	19,796,307	3,436,254	1,211,403	699,166	1,288,502
Human Services	-	-	-	21,900	-	63,676	185,449	-
Conservation and Recreation	271,560	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	43,370,034	47,663,116	42,050,909	57,705,847	40,679,133	34,518,543	33,549,429	29,280,823

(continued)

Wayne County, Ohio
Changes in Net Assets
Last Eight Years (2)
(accrual basis of accounting)

	2008	2007	2006 (1)	2005	2004	2003	2002	2001
Business-type Activities:								
Charges for Services								
Sanitary Sewer District	\$ 671,652	\$ 625,174	\$ 773,477	\$ 1,561,752	\$ 370,045	\$ 290,783	\$ 265,952	\$ 239,577
Water District	-	-	-	-	-	-	-	-
Operating Grants and Contributions								
Sanitary Sewer District	8,250	95,000	247,601	1,637,489	-	-	-	-
Water District	-	36,000	-	-	-	-	-	-
Capital Grants and Contributions								
Sanitary Sewer District	193,445	-	-	-	1,281,249	-	-	-
Water District	-	-	-	-	-	-	-	-
Total Business-type Activities Program Revenues	873,347	756,174	1,021,078	3,199,241	1,651,294	290,783	265,952	239,577
Total Primary Government Program Revenues	44,243,381	48,419,290	43,071,987	60,905,088	42,330,427	34,809,326	33,815,381	29,520,400
Net (Expense)/Revenue								
Governmental Activities	(32,235,905)	(30,426,470)	(31,022,772)	(12,352,550)	(23,912,514)	(28,330,412)	(27,135,054)	(28,755,827)
Business-type Activities	(207,878)	(515,247)	(218,887)	2,671,417	1,205,965	(97,279)	(270,568)	(151,070)
Total Primary Government Net (Expense)/Revenue	(32,443,783)	(30,941,717)	(31,241,659)	(9,681,133)	(22,706,549)	(28,427,691)	(27,405,622)	(28,906,897)
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
Property Taxes Levied for:								
General Fund	3,780,439	3,680,018	4,073,625	3,731,097	3,539,365	3,506,201	3,187,655	3,127,727
Human Services - County Board of MRDD	6,074,774	6,030,019	6,771,032	6,593,307	6,302,039	6,505,586	6,182,867	6,116,063
Human Services - Children Services Board	3,570,150	3,493,610	3,882,756	3,785,863	3,749,905	3,749,983	1,576,099	1,566,346
Human Services - Wayne County Care Center	1,040,166	1,025,712	1,183,746	1,074,937	1,063,434	1,044,506	1,043,755	1,029,394
Sales Taxes	10,613,699	9,749,972	9,522,787	9,538,188	9,320,992	8,990,237	8,798,061	13,112,997
Grants and Entitlements Not Restricted to Specific Pro	3,379,153	4,042,417	4,407,494	4,491,322	4,491,042	4,698,400	4,148,750	3,818,853
Investment Earnings	2,356,663	3,267,530	2,379,412	1,645,951	739,335	864,271	1,786,027	3,200,565
Miscellaneous	473,303	704,234	621,336	983,131	1,026,536	2,115,648	1,457,025	1,792,559
Transfers	-	(10,000)	277,787	534,583	(92,000)	(1,410,162)	(776,313)	(296,000)
Total Governmental Activities	31,288,347	31,983,512	33,119,975	32,378,379	30,140,648	27,549,670	27,403,926	33,468,504
Business-type Activities:								
Investment Earnings	-	-	-	6,669	-	18,662	32,656	-
Miscellaneous	144,145	32,140	195,283	32,959	-	-	-	-
Transfers	-	10,000	(277,787)	(534,583)	92,000	1,410,162	776,313	296,000
Total Business-type Activities	144,145	42,140	(82,504)	(494,955)	92,000	1,428,824	808,969	296,000
Total Primary Government	31,432,492	32,025,652	33,037,471	31,883,424	30,232,648	28,978,494	28,212,895	33,764,504
Change in Net Assets								
Governmental Activities	(947,558)	1,557,042	2,097,203	20,025,829	6,228,134	(780,742)	268,872	4,712,677
Business-type Activities	(63,733)	(473,107)	(301,391)	2,176,462	1,297,965	1,331,545	538,401	144,930
Total Primary Government Change in Net Assets	(1,011,291)	1,083,935	1,795,812	22,202,291	7,526,099	550,803	807,273	4,857,607

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

(1) 2006 has been adjusted for the restatement to the January 1, 2007 beginning balance
(2) The County has only reported 8 years of GASB No 34 information. 10 years worth will be reported when available.

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

	2008	2007	2006 (1)	2005
General Fund				
Reserved	\$ 925,400	\$ 3,460,433	\$ 947,248	\$ 2,095,990
Unreserved	6,968,146	5,453,415	7,214,036	5,813,472
<i>Total General Fund</i>	<u>7,893,546</u>	<u>8,913,848</u>	<u>8,161,284</u>	<u>7,909,462</u>
All Other Governmental Funds				
Reserved	4,206,537	4,093,958	3,657,157	3,553,116
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	20,412,926	21,350,745	23,103,620	20,740,275
Debt Service Funds	750,164	751,000	788,953	829,348
Capital Projects Funds	920,763	1,274,960	1,453,543	2,234,420
Total All Other Governmental Funds	<u>26,290,390</u>	<u>27,470,663</u>	<u>29,003,273</u>	<u>27,357,159</u>
<i>Total Governmental Funds</i>	<u>\$ 34,183,936</u>	<u>\$ 36,384,511</u>	<u>\$ 37,164,557</u>	<u>\$ 35,266,621</u>

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

(1) 2006 has been adjusted for the restatement to the January 1, 2007 beginning balance

2004	2003	2002	2001	2000	1999
\$ 2,163,711	\$ 1,094,844	\$ 1,200,421	\$ 1,524,179	\$ 1,225,524	\$ 1,208,375
5,378,821	7,133,853	7,000,647	9,771,088	6,573,320	4,176,486
7,542,532	8,228,697	8,201,068	11,295,267	7,798,844	5,384,861
6,328,369	4,939,337	6,091,665	9,183,705	4,758,259	4,582,779
19,489,085	16,200,861	15,464,768	15,040,151	14,873,713	12,803,431
829,349	872,910	886,933	218,009	-	-
(108,722)	903,969	2,840,128	4,131,859	4,597,749	4,007,948
26,538,081	22,917,077	25,283,494	28,573,724	24,229,721	21,394,158
<u>\$ 34,080,613</u>	<u>\$ 31,145,774</u>	<u>\$ 33,484,562</u>	<u>\$ 39,868,991</u>	<u>\$ 32,028,565</u>	<u>\$ 26,779,019</u>

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

	2008	2007	2006	2005	2004	2003
Revenues						
Property Taxes	\$ 13,953,967	\$ 14,079,568	\$ 16,041,064	\$ 15,126,971	\$ 14,643,206	\$ 12,474,218
Sales Tax	9,700,500	9,749,972	9,522,786	9,538,188	9,320,992	8,990,237
Special Assessments	2,269	2,310	2,494	2,350	1,984	1,492
Charges for Services	10,185,973	11,584,245	10,547,546	10,928,771	9,285,119	8,874,027
Licenses and Permits	314,086	327,486	343,793	341,050	365,814	317,086
Fines and Forfeitures	767,712	807,875	800,464	646,012	652,298	630,614
Intergovernmental	33,424,208	34,699,636	32,409,156	31,037,834	32,636,361	30,532,044
Investment Income	2,381,710	3,311,307	2,419,191	1,672,214	777,685	882,929
Rent	252,560	400,851	726,679	426,458	435,011	263,782
Donations	29,936	29,814	777,713	25,502	-	-
Other	2,030,401	2,382,524	1,991,343	2,759,159	2,778,130	2,024,399
<i>Total Revenues</i>	<u>73,043,322</u>	<u>77,375,588</u>	<u>75,582,229</u>	<u>72,504,509</u>	<u>70,896,600</u>	<u>64,990,828</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	8,608,665	9,961,381	9,834,394	10,662,511	9,345,153	8,323,649
Judicial	5,602,463	5,399,957	4,633,515	4,605,217	4,216,327	3,919,875
Public Safety	11,413,429	10,865,957	10,183,328	9,741,246	8,566,750	8,685,057
Public Works	8,108,593	7,413,497	6,589,224	7,785,176	6,209,851	5,651,449
Health	931,773	513,347	545,494	472,896	472,280	471,654
Human Services	36,184,213	35,973,974	35,393,685	32,724,351	30,081,204	30,372,975
Conservation and Recreation	415	86,029	88,662	64,179	192,312	162,190
Economic Development and Assistance	587,986	640,261	600,317	197,450	711,183	357,410
Transportation	-	-	-	-	80,346	103,002
Urban Redevelopment and Housing	6,714	193,122	385,539	219,017	351,503	376,144
Other	1,248,460	748,260	855,176	1,029,536	1,045,390	980,936
Capital Outlay	1,563,509	5,273,226	4,600,920	2,405,907	7,339,661	7,886,569
Debt Service:						
Principal Retirement	573,500	591,000	573,500	558,413	590,868	768,687
Interest and Fiscal Charges	460,036	484,280	507,429	529,161	549,816	849,476
Bond Issuance Costs	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>75,289,756</u>	<u>78,144,291</u>	<u>74,791,183</u>	<u>70,995,060</u>	<u>69,752,644</u>	<u>68,909,073</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,246,434)</u>	<u>(768,703)</u>	<u>791,046</u>	<u>1,509,449</u>	<u>1,143,956</u>	<u>(3,918,245)</u>
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	250	653	566	3,286	2,630	352
Proceeds from Sale of Bonds	-	-	-	-	-	-
Proceeds from OPWC Loans	-	-	100,000	-	-	-
Proceeds from Sale of Notes	-	-	-	-	1,860,000	-
Other Financing Sources	-	-	-	700	-	-
Accrued Interest on Bonds Sold	-	-	-	-	-	-
Premium on Notes Sold	-	-	-	-	-	-
Proceeds from Capital Lease Transaction	-	-	-	-	-	-
Transfers In	1,329,535	211,796	2,511,887	3,990,081	2,248,500	1,897,924
Transfers Out	(1,329,535)	(221,796)	(2,234,100)	(3,455,498)	(2,340,500)	(1,946,937)
<i>Total Other Financing Sources (Uses)</i>	<u>250</u>	<u>(9,347)</u>	<u>378,353</u>	<u>538,569</u>	<u>1,770,630</u>	<u>(48,661)</u>
<i>Net Change in Fund Balances</i>	<u>\$ (2,246,184)</u>	<u>\$ (778,050)</u>	<u>\$ 1,169,399</u>	<u>\$ 2,048,018</u>	<u>\$ 2,914,586</u>	<u>\$ (3,966,906)</u>
Debt Service as a Percentage of						
Noncapital Expenditures	1.4%	1.5%	1.5%	1.6%	1.8%	2.7%

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

2002	2001	2000	1999
\$ 11,928,170	\$ 11,822,173	\$ 11,582,916	\$ 10,023,304
8,801,393	8,759,075	8,476,116	8,120,828
2,136	1,343	2,547	2,544
7,914,463	7,568,641	7,032,594	5,938,695
279,612	276,346	231,348	234,092
686,079	720,043	784,441	836,565
27,915,433	28,920,845	30,969,872	24,623,132
1,995,919	3,297,736	2,722,554	1,922,061
336,133	208,526	200,220	234,756
-	-	-	-
1,616,890	1,997,337	1,872,326	1,243,786
<u>61,476,228</u>	<u>63,572,065</u>	<u>63,874,934</u>	<u>53,179,763</u>
8,361,120	7,936,692	6,940,490	6,443,001
3,869,609	3,624,358	3,193,346	2,987,531
8,549,994	8,328,452	7,642,891	8,083,315
6,622,266	5,807,045	6,950,475	6,246,740
398,682	377,873	430,812	364,903
29,943,341	30,382,169	26,250,203	21,526,776
30,000	47,500	45,770	20,000
572,357	174,503	953,692	546,976
-	-	-	-
215,062	391,930	364,025	365,345
914,183	901,769	664,147	636,643
10,327,112	6,966,876	4,000,960	3,662,644
9,537,171	131,574	225,492	214,390
267,148	272,595	91,170	100,355
107,765	-	-	-
<u>79,715,810</u>	<u>65,343,336</u>	<u>57,753,473</u>	<u>51,198,619</u>
<u>(18,239,582)</u>	<u>(1,771,271)</u>	<u>6,121,461</u>	<u>1,981,144</u>
500	3,226	4,925	8,298
11,500,000	-	-	-
-	-	-	-
-	9,400,000	-	-
24,948	-	-	-
-	21,454	-	-
444,768	-	39,319	-
5,096,492	6,168,674	1,752,304	3,832,413
<u>(5,226,492)</u>	<u>(6,664,674)</u>	<u>(2,405,359)</u>	<u>(3,900,205)</u>
<u>11,840,216</u>	<u>8,928,680</u>	<u>(608,811)</u>	<u>(59,494)</u>
<u>\$ (6,399,366)</u>	<u>\$ 7,157,409</u>	<u>\$ 5,512,650</u>	<u>\$ 1,921,650</u>
14.3%	0.7%	0.6%	0.7%

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
2008 (b)	\$ 1,958,613,860	\$ 5,596,039,600	\$ 133,357,090	\$ 711,237,813
2007	1,932,238,290	5,520,680,829	199,313,410	1,063,004,853
2006	1,898,089,730	5,423,113,514	237,708,940	1,033,517,130
2005 (a)	1,731,791,370	4,947,975,343	247,616,539	1,076,593,648
2004	1,681,250,730	4,803,573,514	256,771,579	1,116,398,170
2003	1,643,193,530	4,694,838,657	275,209,164	1,196,561,583
2002 (b)	1,442,843,090	4,122,408,829	283,735,165	1,134,936,660
2001	1,406,109,740	4,017,456,400	280,414,983	1,121,659,932
2000	1,379,474,900	3,941,356,857	274,633,551	1,098,534,204
1999 (a)	1,246,254,290	3,560,726,543	249,796,935	999,187,740

Source: Wayne County Auditor

- (1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.
- (2) Tangible personal property is assessed at 25% 1996-2002. For 2003 -2006 the percentage is 23%. For 2007 the percentage was 12.5%. This percentage was reduced to 6.25% for 2008 and will be reduced to zero for 2009.
- (3) Public utility personal is assessed at 88% of actual value. For the years 1996-2001 the percentage was 100%
- (a) Update year
- (b) Reappraisal year

Public Utilities (3)		Total		Ratio of Assessed to Actual Value	Direct Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$ 52,485,560	\$ 59,642,682	\$ 2,144,456,510	\$ 6,366,920,095	33.68%	9.65
66,890,030	76,011,398	2,198,441,730	6,659,697,080	33.01%	9.65
67,580,500	76,796,023	2,203,379,170	6,533,426,667	33.72%	9.65
72,847,700	82,781,477	2,052,255,609	6,107,350,468	33.60%	9.65
69,620,750	79,114,489	2,007,643,059	5,999,086,173	33.47%	9.65
73,305,970	83,302,239	1,991,708,664	5,974,702,479	33.34%	9.65
71,030,760	80,716,773	1,797,609,015	5,338,062,262	33.68%	8.75
97,685,490	97,685,490	1,784,210,213	5,236,801,822	34.07%	8.75
92,090,220	92,090,220	1,746,198,671	5,131,981,281	34.03%	8.75
95,917,830	95,917,830	1,591,969,055	4,655,832,113	34.19%	8.75

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

	2008	2007	2006	2005
County Units:				
General Fund	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	2.20	2.20	2.20	2.20
Bond	0.00	0.00	0.00	0.00
Total	<u>9.65</u>	<u>9.65</u>	<u>9.65</u>	<u>9.65</u>
School Districts within the County:				
Chippewa Local	44.90	44.90	44.90	44.90
Dalton Local	43.60	43.60	43.60	43.60
Green Local	56.05	54.35	54.80	50.25
Orrville City	58.88	54.30	54.30	54.30
Wooster City	72.30	72.30	72.10	71.70
Overlapping School Districts :				
North Central Local	36.00	35.90	30.70	30.70
Northwestern Local	32.60	33.60	34.90	34.90
Rittman Exempted Village	63.35	63.05	59.60	60.30
Southeast Local	44.60	44.70	45.10	45.10
Triway Local	49.80	49.90	49.90	44.20
East Holmes Local	25.70	25.95	26.25	26.30
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	59.20	59.00	59.60	60.20
Tuslaw Local	59.90	59.90	60.20	60.20
West Holmes Local	32.40	32.90	33.00	33.10
Vocational School:				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.85	4.10	4.10	4.10
Corporations:				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	15.80	15.80	15.80	15.80
Congress	13.40	13.40	13.40	13.40
Creston	13.00	13.00	13.00	13.00
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	6.70	6.70	6.70	7.10
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	3.40	3.40	3.40	3.40
Wooster	4.20	4.20	4.20	4.20

2004	2003	2002	2001	2000	1999
2.00	2.00	2.00	2.00	2.00	2.00
4.50	4.50	4.50	4.50	4.50	4.00
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
2.20	1.30	1.30	1.30	1.30	1.30
0.00	0.00	0.00	0.00	0.00	0.10
9.65	8.75	8.75	8.75	8.75	8.35
42.50	43.00	41.00	41.00	41.10	41.90
43.60	43.60	43.60	43.60	43.60	43.60
50.25	50.75	50.85	50.85	50.45	51.35
54.30	46.60	46.60	46.60	46.60	46.66
65.20	65.20	65.20	65.20	65.20	59.15
30.70	31.00	31.60	31.60	32.00	34.80
34.90	34.90	31.50	31.50	31.70	31.70
60.30	54.80	54.80	54.80	54.80	54.80
45.10	46.35	46.65	46.65	47.25	48.50
44.20	44.20	45.20	45.20	42.20	42.20
26.60	26.65	27.55	27.55	26.40	26.70
49.40	49.40	49.40	49.40	49.40	41.50
60.80	61.20	54.20	54.20	55.10	55.60
61.00	60.70	53.90	53.90	53.90	53.90
33.60	33.80	35.60	35.60	36.10	36.30
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	3.20	3.20	3.30	3.30
4.10	4.10	4.10	4.10	4.10	4.10
2.60	2.60	2.60	2.60	2.60	2.60
15.80	15.80	11.80	11.80	11.80	11.80
13.40	13.40	13.40	13.40	13.40	13.40
13.00	13.00	13.00	13.00	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10	12.10
4.50	4.50	4.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
7.50	7.50	7.50	7.50	7.50	7.10
2.70	2.70	2.80	2.80	2.80	2.80
2.70	2.70	4.10	4.10	4.10	4.10
3.40	3.40	3.40	3.40	3.40	3.40
4.20	4.20	4.20	4.20	4.20	4.20

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

	2008	2007	2006	2005
Townships:				
Baughman	4.40	4.40	4.40	4.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	8.20	8.20	8.20	8.20
Clinton	5.50	5.50	5.50	5.00
Congress	5.80	5.80	5.80	5.80
East Union	6.30	6.30	6.30	6.30
Franklin	4.60	4.60	4.60	5.00
Green	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60
Paint	11.00	11.00	11.00	11.00
Plain	4.30	4.30	4.30	4.30
Salt Creek	5.80	5.80	5.80	5.80
Sugar Creek	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	5.90	5.90	5.90	5.90
Other Districts:				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	4.30	4.30	4.30	4.30
Wayne County Library	1.25	1.25	1.25	1.00
Central Fire District	3.00	2.50	2.50	2.50
Orrville Library	0.75	2.25	0.75	0.75
Canal Fulton Library District	1.00	1.00	1.00	0.00

Source: Wayne County Auditor

2004	2003	2002	2001	2000	1999
4.40	4.40	4.40	4.40	4.40	4.40
8.70	8.70	6.70	6.70	6.70	6.70
7.20	7.20	7.20	7.20	7.20	7.20
8.20	7.20	6.70	6.70	6.70	6.70
5.00	4.50	4.50	4.50	4.50	4.50
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
5.00	5.00	5.00	5.00	5.00	5.00
3.10	3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60	6.60
11.00	11.00	6.00	6.00	6.00	6.00
4.30	4.30	4.10	4.10	4.10	4.10
8.30	8.30	8.30	8.30	8.30	8.30
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
5.90	5.90	5.90	5.90	5.90	6.90
1.00	1.00	1.00	1.00	1.00	1.00
4.30	4.30	4.30	4.30	4.30	4.30
1.00	1.00	1.00	1.00	1.00	1.00
2.50	2.50	0.00	0.00	0.00	0.00
0.75	0.75	0.75	0.75	0.75	0.75
0.00	0.00	0.00	0.00	0.00	0.00

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

Year	Current Levy (1)	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2008	\$ 17,410,534	\$ 15,554,878	89.34%	\$ 380,643	\$ 15,935,521	91.53%	\$ 1,464,599	8.41%
2007	16,460,622	14,909,622	90.58%	369,451	15,279,073	92.82%	815,138	4.95%
2006	15,996,993	14,349,310	89.70%	279,585	14,628,895	91.45%	634,640	3.97%
2005	15,996,994	14,478,839	90.51%	357,878	14,836,717	92.75%	809,776	5.06%
2004	14,971,721	13,763,350	91.93%	388,488	14,151,838	94.52%	823,174	5.50%
2003	13,791,877	12,895,760	93.50%	398,092	13,293,852	96.39%	938,596	6.81%
2002	8,664,107	8,308,496	95.90%	430,441	8,738,937	100.86%	311,838	3.60%
2001	8,596,374	8,274,967	96.26%	197,929	8,472,896	98.56%	308,044	3.58%
2000	8,589,914	8,317,456	96.83%	232,197	8,549,653	99.53%	258,409	3.01%
1999	7,909,060	7,668,444	96.96%	179,084	7,847,528	99.22%	235,961	2.98%

Source: Wayne County Auditor

(1) Amounts do not include personal property for 1999 - 2002.
Amounts include real estate and personal property taxes for 2003-2008.

Note: See Note 6 discussion of the phase-out of personal property taxes

Wayne County, Ohio
Principal Taxpayers
Real Estate and Tangible Personal Property Tax
December 31, 2008 and 1999

Taxpayer	Type of Entity	2008	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
LUK USA Systems	Manufacturer	\$ 10,574,180	0.49%
JM Smucker LLC	Manufacturer	8,647,360	0.40%
Gerstenslager Company	Manufacturer	5,811,900	0.27%
Wooster Brush Company	Manufacturer	5,528,020	0.26%
Insite Wooster LLC	Manufacturer	5,384,460	0.25%
Morton International, Inc.	Manufacturer	3,478,030	0.16%
Insite Orville(Schrock), LLC.	Manufacturer	3,466,600	0.16%
Sprenger Wanye Co., LTD.	Manufacturer	3,305,580	0.15%
Scot Industries	Retail	3,034,240	0.14%
Chesterland Productions	Manufacturer	2,855,110	0.13%
Total Top Ten Principal Taxpayers		<u>\$ 52,085,480</u>	<u>2.43%</u>
Total County Assessed Valuation		<u>\$ 2,144,456,510</u>	
Taxpayer	Type of Entity	1999	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Rubbermaid, Inc.	Manufacturer	\$ 30,520,990	1.92%
Ohio Power	Electric	21,356,510	1.34%
East Ohio Gas	Natural Gas	17,698,020	1.11%
LUK USA Systems	Manufacturer	17,099,410	1.07%
United Telephone Company of Ohio	Telephone	15,466,360	0.97%
J.M. Smucker Corp	Manufacturer	14,460,970	0.91%
Rexroth	Manufacturer	11,554,144	0.73%
Wooster Brush Company	Manufacturer	10,797,260	0.68%
Gerstenslager	Manufacturer	10,481,580	0.66%
Ohio Edison	Electric	8,321,900	0.52%
Total Top Ten Principal Taxpayers		<u>\$ 157,757,144</u>	<u>9.90%</u>
Total County Assessed Valuation		<u>\$ 1,591,969,055</u>	

Source: Wayne County Auditor

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

Note: See Note 6 discussion of the phase-out of personal property taxes

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

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
2008	\$ 279,040	\$ 213,881	76.65%
2007	275,678	130,279	47.26%
2006	291,982	200,342	68.61%
2005	282,151	217,073	76.94%
2004	191,135	172,452	90.23%
2003	1,147,268	164,075	14.30%
2002	958,354	17,558	1.83%
2001	877,140	17,094	1.95%
2000	806,114	23,296	2.89%
1999	738,168	19,768	2.68%

Source: Wayne County Auditors

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

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

Year	Sewer Service Charges and Interest (2)	Direct Operating Expenses (3)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2008	\$ 699,533	\$ 727,555	\$ (28,022)	\$ 30,300	\$ 112,889	(0.20)
2007	657,314	874,806	(217,492)	28,700	115,487	(1.51)
2006	968,760	871,888	96,872	33,200	120,376	0.63
2005 (4)	1,601,380	296,283	1,305,097	1,869,000	101,620	0.66
2004	370,045	387,031	(16,986)	-	6,669	(2.55)

(1) No pledged debt incurred during 1999-2003.

(2) Includes other operating revenues.

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

(4) Principal and interest includes amounts related to the retirement of \$1,860,000 in Anticipation Notes during the year.

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

Year	Primary Government			
	General Obligation Bonds	Bond Anticipation Notes	OPWC Loans	Capital Leases
2008	\$ 9,499,000	\$ 500,000	\$ 90,000	\$ -
2007	10,067,500	-	95,000	-
2006	10,653,500	-	100,000	-
2005	11,227,000	-	-	-
2004	11,780,500	-	-	4,913
2003	12,321,500	-	43,558	11,223
2002	12,630,000	-	54,448	460,520
2001	1,248,500	9,400,000	65,338	23,533
2000	1,362,000	-	76,228	30,717
1999	1,568,000	-	87,118	-

Source: Wayne County Auditor

Sewer Revenue Bonds Payable	Total Primary Government	Percentage of Personal Income	Per Capita
\$ 2,653,800	\$ 12,742,800	0.40%	\$ 111.96
2,684,100	12,846,600	0.41%	112.99
2,712,800	13,466,300	0.45%	118.18
2,746,000	13,973,000	0.47%	122.90
2,755,000	14,540,413	0.49%	128.02
-	12,376,281	0.60%	109.41
-	13,144,968	0.64%	117.16
-	10,737,371	0.53%	96.69
-	1,468,945	0.07%	13.17
-	1,655,118	0.08%	14.90

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>
2008	8,748,836	\$ 2,144,456,510	113,812	0.41%	\$ 76.87
2007	9,316,500	2,198,441,730	113,700	0.42%	81.94
2006	9,864,547	2,203,379,170	113,950	0.45%	86.57
2005	10,397,652	2,052,255,609	113,697	0.51%	91.45
2004	11,016,159	2,007,643,059	113,577	0.55%	96.99
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

Source: Wayne County Auditors

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

Wayne County, Ohio
Computation of Direct and Overlapping Debt
 December 31, 2008

	Net General Obligation Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
Direct:			
Wayne County	\$ 8,748,836	100.00%	\$ 8,748,836
All subdivisions wholly within County	(2)	100.00%	(2)
Total direct	<u>8,748,836</u>		<u>8,748,836</u>
Overlapping (3):			
City of Norton	2,768,268	0.05%	1,384
City of Rittman	1,219,331	97.85%	1,193,115
North Central LSD	11,197,493	85.55%	9,579,455
Northwestern LSD	5,036,967	95.35%	4,802,748
Rittman EVSD	8,411,804	68.84%	5,790,686
Southeast LSD	257,180	100.00%	257,180
Triway LSD	254,703	100.00%	254,703
East Holmes LSD	3,296,874	0.32%	10,550
Hillsdale LSD	180,350	4.19%	7,557
Northwest LSD	19,859,900	0.87%	172,781
Tuslaw LSD	12,895,437	1.25%	161,193
West Holmes LSD	11,873,803	2.41%	286,159
Ashland-West Holmes Career Center	1,161,992	1.07%	12,433
Total overlapping	<u>78,414,102</u>		<u>22,529,944</u>
Total direct and overlapping debt	<u>\$ 87,162,938</u>		<u>\$ 31,278,780</u>

Source: Most recent financial statements available for each entity.

- (1) Percentages determined by dividing the assessed valuation of the portion of the political subdivision located within the County by the total assessed valued of the subdivision.
- (2) Information could not be accumulated.
- (3) Represents most recent audited amounts available.

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

	2008	2007	2006	2005
Assessed Valuation	2,144,456,510	2,198,441,730	2,203,379,170	2,052,255,609
Bonded Debt Limit (1)	52,111,413	53,461,043	53,584,479	49,806,390
Outstanding Debt:				
General Obligation Bonds	9,499,000	10,067,500	10,653,500	11,227,000
OPWC Loans	90,000	95,000	100,000	-
Revenue Bonds-Enterprise	858,000	868,000	877,000	886,000
Improvement (Revenue) Bonds-Enterprise	1,795,800	1,816,100	1,835,800	1,860,000
Total Outstanding Debt	12,242,800	12,846,600	13,466,300	13,973,000
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	6,265,000	6,590,000	6,900,000	7,200,000
OPWC Loans	90,000	95,000	100,000	-
Revenue Bonds-Enterprise	858,000	868,000	877,000	895,000
Improvement (Revenue) Bonds-Enterprise	1,795,800	1,816,100	1,835,800	1,860,000
Amount Available in Debt Service	750,164	751,000	788,953	829,348
Total Exemptions	9,758,964	10,120,100	10,501,753	10,784,348
Net Debt	2,483,836	2,726,500	2,964,547	3,188,652
Voted Debt Margin	49,627,577	50,734,543	50,619,932	46,617,738
Legal Debt Margin as a Percentage of the Debt Limit	95.23%	94.90%	94.47%	93.60%
Bonded Debt Limit (2)	21,444,565	21,984,417	22,033,792	20,522,556
Outstanding Debt:				
General Obligation Bonds	9,499,000	10,067,500	10,653,500	11,227,000
OPWC Loans	90,000	95,000	100,000	-
Revenue Bonds-Enterprise	858,000	868,000	877,000	886,000
Improvement (Revenue) Bonds-Enterprise	1,795,800	1,816,100	1,835,800	1,860,000
Total Outstanding Debt	12,242,800	12,846,600	13,466,300	13,973,000
Less Exemptions:				
General Obligation Bonds - Voted	6,265,000	6,590,000	6,900,000	7,200,000
OPWC Loans	90,000	95,000	100,000	-
Revenue Bonds-Enterprise	858,000	868,000	877,000	895,000
Improvement (Revenue) Bonds-Enterprise	1,795,800	1,816,100	1,835,800	1,860,000
Amount Available in Debt Service	750,164	751,000	788,953	829,348
Total Outstanding Debt	9,758,964	10,120,100	10,501,753	10,784,348
Amount of Debt Applicable to Debt Limit	2,483,836	2,726,500	2,964,547	3,188,652
Unvoted Debt Margin	18,960,729	19,257,917	19,069,245	17,333,904

(1) The Debt Limitation is calculated as follows:
3% of first \$100,000,000 of assessed value
1 1/2% of next \$200,000,000 of assessed value
2 1/2 % of amount assessed value in excess of \$300,000,000

(2) The Debt Limitation equals 1% of the assessed value.

2004	2003	2002	2001	2000	1999
<u>2,007,643,059</u>	<u>1,991,708,664</u>	<u>1,797,608,015</u>	<u>1,784,210,213</u>	<u>1,746,198,671</u>	<u>1,591,969,055</u>
48,691,076	48,292,717	43,440,200	43,105,255	42,154,967	38,299,226
11,780,500	12,321,500	12,630,000	1,248,500	1,362,000	1,568,000
-	43,558	54,448	65,338	76,228	87,118
895,000	-	-	-	-	-
1,860,000	-	-	-	-	-
<u>14,535,500</u>	<u>12,365,058</u>	<u>12,684,448</u>	<u>1,313,838</u>	<u>1,438,228</u>	<u>1,655,118</u>
7,490,000	7,775,000	7,900,000	-	-	-
-	43,558	54,448	65,338	76,228	87,118
895,000	-	-	-	-	-
1,860,000	-	-	-	-	-
764,341	872,910	886,933	218,009	287,498	385,029
<u>11,009,341</u>	<u>8,691,468</u>	<u>8,841,381</u>	<u>283,347</u>	<u>363,726</u>	<u>472,147</u>
<u>3,526,159</u>	<u>3,673,590</u>	<u>3,843,067</u>	<u>1,030,491</u>	<u>1,074,502</u>	<u>1,182,971</u>
<u>45,164,917</u>	<u>44,619,127</u>	<u>39,597,133</u>	<u>42,074,764</u>	<u>41,080,465</u>	<u>37,116,255</u>
92.76%	92.39%	91.15%	97.61%	97.45%	96.91%
20,076,431	19,917,087	17,976,080	17,842,102	17,461,987	15,919,691
11,780,500	12,321,500	12,630,000	1,248,500	1,362,000	1,568,000
-	43,558	54,448	65,338	76,228	87,118
895,000	-	-	-	-	-
1,860,000	-	-	-	-	-
<u>14,535,500</u>	<u>12,365,058</u>	<u>12,684,448</u>	<u>1,313,838</u>	<u>1,438,228</u>	<u>1,655,118</u>
11,780,500	12,321,500	-	-	-	95,000
-	43,558	54,448	65,338	76,228	87,118
895,000	-	-	-	-	-
1,860,000	-	-	-	-	-
-	872,910	886,933	218,009	287,498	385,029
<u>14,535,500</u>	<u>13,237,968</u>	<u>941,381</u>	<u>283,347</u>	<u>363,726</u>	<u>567,147</u>
-	(872,910)	11,743,067	1,030,491	1,074,502	1,087,971
<u>20,076,431</u>	<u>20,789,997</u>	<u>6,233,013</u>	<u>16,811,611</u>	<u>16,387,485</u>	<u>14,831,720</u>

Wayne County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2008	113,812	\$ 3,184,000,000	\$ 28,020	5.6%
2007	113,700	3,103,000,000	27,340	4.7%
2006	113,950	2,982,755,200	26,176	4.5%
2005	113,697	2,976,132,672	26,176	4.7%
2004	113,577	2,972,991,552	26,176	4.7%
2003	113,121	2,073,507,930	18,330	4.8%
2002	112,193	2,056,497,690	18,330	5.4%
2001	111,045	2,035,454,850	18,330	3.9%
2000	111,564	2,044,968,120	18,330	3.8%
1999	111,045	2,035,454,850	18,330	3.4%

Sources: (1) Ohio Department of Development or www.fedstats.gov
(2) www.fedstats.gov
(3) Ohio Bureau of Employment Services or fedstats.gov

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

Employer	Industry	2008 (1)	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies and Preserves	1,100	2%
Luk USA LLC	Automotive	900	2%
College of Wooster	Schools- Universities & College Academic	850	2%
Wooster Community Hospital	Hospitals	700	1%
Wooster Brush	Paint Brushes and Rollers	600	1%
Buehler Food Markets Inc	Grocers-Retailer	575	1%
Wayne County	Government	575	1%
Gerstenslager Co.	Metal Stamping (Manufacturer)	526	1%
Will-Burt Co.	Machine Shop	525	1%
Ohio State University	Schools- Universities & College Academic	500	1%
Total		<u>6,851</u>	<u>13%</u>
Total Employment within the County (3)		<u>53,223</u>	
		<u>1999 (2)</u>	
Employer	Industry	Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies and Preserves	2,100	*
Newell-Rubbermaid	Manufacture	1,935	*
Gerstenslager Company	Automotive	1,020	*
Wayne County	Government	850	*
College of Wooster	Education	850	*
Rexroth Corp.	Mobile Hydraulics	700	*
Wooster City Schools	Education	600	*
Wooster Brush	Paint Brushes and Rollers	599	*
Ohio Agriculture Research and Development Center	Research	500	*
American Commercial Vehicles	Automotive Industry	250	*
Total		<u>9,404</u>	*
Total Employment within the County		*	

Sources:

- (1) Wayne County Economic Development Council and Wayne County Auditor's Office
- (2) Wayne County Public Library, Book of Lists Supplement to the July 1998 North Central Business Journal
- (3) Wayne County Economic Development Council
- * Information not available from 1999 Comprehensive Annual Financial Report

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

	2008	2007	2006	2005	2004	2003	2002
General Government							
Legislative and Executive							
Commissioners	22.00	35.50	54.00	49.00	43.50	41.50	47.00
Auditor	30.00	30.00	29.50	28.50	28.50	30.00	30.50
Treasurer	5.50	5.50	6.00	6.00	6.00	6.00	7.00
Prosecuting Attorney	30.50	29.00	34.00	31.00	36.00	29.00	27.00
Board of Elections	10.50	8.50	9.00	9.00	9.00	11.00	9.00
Recorder	4.50	5.00	5.00	5.00	5.00	5.00	4.00
Buildings and Grounds	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Data Processing	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Judicial							
Common Pleas Court	20.00	13.00	15.00	15.00	13.00	13.00	13.00
Probate Court	4.00	3.00	3.00	3.00	4.00	4.00	4.00
Juvenile Court	20.50	21.00	20.00	20.00	19.00	19.00	19.00
Municipal Court	25.50	23.00	21.00	21.00	21.00	21.00	21.00
Clerk of Courts	34.50	38.50	38.00	35.00	34.00	33.50	35.00
Law Library	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Safety							
Sheriff	85.50	97.00	100.00	92.00	93.50	91.50	97.50
Probation	4.00	3.00	3.00	3.00	3.00	3.00	3.50
Disaster Services	3.00	3.00	3.00	3.00	2.00	3.00	3.00
Coroner	2.00	1.00	1.00	1.00	2.00	2.00	2.00
Justice Center	26.00	33.50	40.00	44.00	42.00	39.50	36.50
Public Works							
Engineer	50.00	50.00	54.50	55.25	48.75	56.50	53.25
Building Department	8.00	7.00	7.00	9.00	9.00	9.00	9.00
Sewer District	5.50	5.00	5.00	5.00	5.00	5.00	4.00
Human Services							
Care Center	79.00	98.00	95.00	101.00	106.00	113.00	105.00
MRDD	213.50	193.50	193.50	194.00	194.00	195.50	186.50
Jobs and Family Services	68.00	68.00	68.00	69.00	70.00	68.00	71.00
Children's Services	65.00	63.00	60.00	59.50	58.50	71.00	70.00
Child Support Enforcement Agency	30.50	30.00	29.00	30.50	31.00	31.00	33.00
Veteran Services	11.50	9.00	9.50	9.00	11.50	6.50	6.50
Total	<u>867.00</u>	<u>881.00</u>	<u>911.00</u>	<u>905.75</u>	<u>903.25</u>	<u>915.50</u>	<u>905.25</u>

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

Source: County departmental records.

Information prior to 2002 is not readily available.

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

	2008	2007	2006	2005	2004	2003	2002
General Government							
Legislative and Executive							
Commissioners							
Number of resolutions	635	729	761	777	781	729	684
Number of meetings	53	53	53	55	53	54	54
Auditor							
Number of non-exempt conveyances	1,766	2,552	2,415	2,595	2,349	3,007	2,980
Number of exempt conveyances	1,516	1,669	1,725	2,337	1,759	1,922	1,943
Number of real estate transfers	3,282	4,221	4,140	4,932	4,108	4,929	4,923
Number of parcels billed	59,770	57,381	59,849	57,398	56,978	56,216	55,750
Number of personal property returns	183	559	691	855	862	3,337	3,344
Number of checks issued	24,377	26,552	32,316	34,378	36,930	40,390	41,987
Treasurer							
Number of parcels billed	120,060	116,000	114,826	113,997	112,464	111,530	110,668
Return on portfolio	91.00	96.00	96.00	91.00	94.00	94.00	93.00
Prosecuting Attorney							
Number of cases - criminal - felony	478	498	570	528	506	303	253
Number of cases - criminal - municipal	1,424	1,984	2,134	1,512	5,094	4,444	4,105
Number of cases - traffic	949	1,070	2,083	1,381	963	1,188	1,832
Number of cases - civil	2,203	3,205	494	472	377	306	263
Number of township requests	(2) 62	275	156	151	146	142	138
Board of Elections							
Number of registered voters	73,217	68,829	70,286	69,995	69,672	61,686	60,048
Number of voters last general election	52,276	22,712	38,559	31,419	52,695	27,379	31,391
Percentage of register voters that voted	72.20%	33.00%	47.24%	45.72%	75.63%	44.38%	52.28%
Number Voting Machines	375	375	375	480	480	480	480
Recorder							
Number of deeds recorded	3,167	3,746	3,885	4,259	4,288	4,235	4,144
Number of mortgages recorded	3,806	5,394	6,482	7,108	7,723	10,669	8,990
Number of military discharges recorded	15	21	22	46	43	52	99
Buildings and Grounds							
Number of buildings	23	23	23	23	23	21	21
Square footage of buildings	686,880	686,880	686,880	686,880	686,880	650,278	650,278
Data Processing							
Number of users served	73	96	44	45	45	45	44
Central Purchasing							
Number of purchase orders issued	2,779	3,303	3,196	4,016	n/a	n/a	n/a
Judicial							
Common Pleas Court							
Number of civil cases filed	980	944	907	796	820	794	653
Number of criminal cases filed	480	465	566	478	480	341	145
Number of domestic cases filed	576	612	660	633	630	645	709
Probate Court							
Number of civil cases filed	(1) 1,560	1,486	1,565	1,503	1,557	1,620	1,638
Juvenile Court							
Number of adjudged delinquent cases filed	608	756	763	765	696	780	617

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

	2008	2007	2006	2005	2004	2003	2002
Rehabilitation Center							
Average daily center census	37	37	40	43	46	41	42
Clerk of Courts							
Number of civil cases filed	1,866	1,114	873	797	820	797	654
Number of criminal cases filed	480	499	470	528	506	346	252
Probation							
Average daily case load	400	394	315	330	345	330	320
Domestic Relations							
Number of cases filed	576	612	606	580	627	647	712
Number of protective orders	69	73	71	56	70	0	0
Law Library							
Law Library Budget	\$ 203,706	\$ 230,737	\$ 237,053	\$ 219,724	\$ 229,856	\$ 260,162	\$ 255,510
Number of volumes in collection	9143	9143	9038	9012	8995	8998	9015
Number of electronic subscriptions	16	18	16	14	13	9	6
Public Safety							
Sheriff							
Jail Operation							
Average daily jail census	95	103	95	92	94	95	96
Prisoners booked	3,470	3,621	3,745	3,549	3,532	3,242	2,950
Prisoners released	3,488	3,622	3,650	3,457	3,438	3,147	2,854
Out of County bed days used	21	63	40	7	4	9	50
Enforcement							
Number of incidents reported	9,680	10,855	10,849	9,927	10,667	11,252	11,243
Number of citations issued	728	1,280	1,934	1,527	1,555	2,199	1,803
Number of papers served	5,818	5,669	6,328	5,928	5,926	5,564	5,063
Number of telephone calls	20,925	22,995	13,043	12,058	14,956	15,653	13,056
Number of transport hours	4,285	2,591	1,335	1,106	1,041	1,161	986
Number of court security hours	4,241	4,190	4,190	4,190	4,190	4,190	4,190
Probation							
Average daily case load	92.17	119.92	100.38	93.46	83.46	79.62	76.92
Disaster Services							
Number of emergency responses	0	0	0	0	1	1	1
Coroner							
Number of cases investigated	73	68	76	74	57	47	56
Number of autopsies performed	15	14	25	32	n/a	n/a	n/a
Public Works							
Engineer							
Miles of roads resurfaced	4	11	17	14	14	21	33
Number of bridges replaced/improved	9	10	9	13	13	11	7
Number of culverts built/replaced/improved	47	37	49	46	61	44	36
Building Department							
Number of permits issued	610	687	1,627	881	980	1,039	1,214
Number of inspections performed	4,845	4,592	3,423	6,212	6,210	6,796	6,820
Sewer District							
Average daily sewage treated	20,500	18,375	15,700	20,300	17,000	19,900	16,800
Number of tap-ins	1	5	180	104	121	12	5
Number of customers	855	853	850	670	566	445	433

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

	2008	2007	2006	2005	2004	2003	2002
Health							
MRDD							
Number of students enrolled							
Early intervention program	68	66	65	52	64	64	67
Preschool	34	32	36	35	33	33	35
School age	92	84	85	82	84	76	69
Number employed at workshop	308	324	325	318	310	303	285
Average client count by service type							
N.A.W. Habilitation	45	53	46	60	103	108	87
N.A. W. Sheltered Employment	237	212	247	188	131	119	123
N.A. W. Enclave/Supported Employ.	13	42	14	49	58	57	56
Individual Work Placement	13	17	18	21	18	19	19
Human Services							
Jobs and Family Services							
Average client count - food stamps	8,119	7,186	6,632	6,518	5,889	5,469	4,654
Average client count - day care	5,502	4,500	5,796	5,664	516	4,752	4,644
Average client count - WIA	56	60	80	110	173	154	185
Average client count - heating assistance	289	314	233	417	567	375	463
Average client count - job placement	14,616	13,287	13,463	13,972	10,471	5,329	4,304
Children's Services							
Average client count - foster care	127	120	114	142	137	148	121
Average client count - adoption	7	21	12	10	8	13	15
Child Support Enforcement Agency							
Average number of active support orders	7,368	6,982	6,665	6,590	6,312	6,296	5,974
Percentage collected	72.01%	74.78%	74.45%	74.40%	73.75%	73.60%	74.47%
Veteran Services							
Number of clients served	340	270	285	304	301	328	318
Amount of benefits paid to county residents	\$ 484,242	\$ 394,367	\$ 460,502	\$ 395,505	\$ 424,128	\$ 425,586	\$ 426,217
Conservation and Recreation							
Community and Economic Development (3)							
Number of contacts	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of projects	0	1	1	1	1	2	2
Number of jobs created	0	0	0	21	26	65	269
Number of jobs retained	0	6	6	0	0	0	0

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

(2) Estimated

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

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

n/a - Information not readably available.

Source: County departmental records.

Information prior to 2002 is not readily available.

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

	2008	2007	2006	2005	2004	2003	2002
General Government							
Legislative and Executive							
Commissioners							
Administrative office space (sq. ft.)	2,392	2,392	2,392	2,392	2,392	2,392	2,392
Auditor							
Administrative office space	5,366	5,366	5,366	5,366	5,366	5,366	5,366
Treasurer							
Administrative office space	2,967	2,967	2,967	2,967	2,967	2,967	2,967
Prosecuting Attorney							
Administrative office space	5,960	5,960	5,960	5,960	5,960	5,960	5,960
Board of Elections							
Administrative office space	4,473	4,473	4,473	4,473	4,473	4,473	4,473
Voting Machines	375	375	375	480	480	480	480
Recorder							
Administrative office space	3,337	3,337	3,337	3,337	3,337	3,337	3,337
Buildings and Grounds							
Administrative office space	615	615	615	615	615	615	615
Data Processing							
Administrative office space	472	472	472	472	472	472	472
Central Purchasing							
Administrative office space	132	132	132	132	132	132	132
Risk Management							
Administrative office space	140	140	140	140	140	140	140
Judicial							
Common Pleas Court							
Number of court rooms	4	4	4	4	4	4	4
Probate Court							
Number of court rooms	1	1	1	1	1	1	1
Juvenile Court							
Number of court rooms	3	3	3	3	3	3	3
Municipal Court							
Number of court rooms	3	3	3	3	3	3	3
Clerk of Courts							
Administrative office space	7,220	7,220	7,220	7,220	7,220	7,220	7,220
Discipline & Rehabilitation Center							
Capacity	60	60	60	60	60	60	60
Domestic Relations							
Administrative office space	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Law Library							
Administrative office space	2,491	2,491	2,491	2,491	2,491	2,491	2,491
Information Technology							
Administrative office space	787	787	787	787	787	787	787
Public Safety							
Sheriff							
Jail capacity	117	117	117	117	117	117	117
Number of patrol vehicles	36	36	36	36	35	36	35
Probation							
Administrative office space	2,825	2,825	2,825	2,825	2,825	2,825	2,825
Disaster Services							
Number of emergency response vehicles	2	2	2	2	2	2	2

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

	2008	2007	2006	2005	2004	2003	2002
Coroner							
Number of emergency response vehicles	1	1	1	1	0	0	0
Public Works							
Engineer							
Centerline miles of roads	501	501	501	494	494	494	495
Number of bridges	509	509	509	511	513	513	514
Number of culverts-estimated	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Number of traffic signs-estimated	8,000	8,000	8,000	8,000	10,000	10,000	10,000
Number of vehicles	60	60	60	56	54	53	53
Building Department							
Administrative office space	1,881	1,881	1,881	1,881	1,881	1,881	1,881
Sewer District							
Number of treatment facilities	9	9	9	9	8	7	7
Number of pumping stations	7	7	7	7	7	6	6
Miles of sewer lines	21	21	21	21	16	12	12
Health							
MRDD							
Number and type of facilities	4	4	4	4	4	4	4
Number of busses	30	30	30	30	30	30	30
Human Services							
Jobs and Family Services							
Administrative office space	23,645	23,645	23,645	23,645	23,645	23,645	23,645
Number of vehicles	1	1	1	1	2	2	3
Children's Services							
Administrative office space	27,075	27,075	27,075	27,075	27,075	27,075	27,075
Number of vehicles	1	1	1	1	1	1	1
Child Support Enforcement Agency							
Administrative office space	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL
Number of vehicles	1	1	1	1	1	1	0
Veteran Services							
Administrative office space	3,069	3,069	3,069	3,069	3,069	3,069	3,069
Number of vehicles	2	2	2	2	2	2	2

Source:

Auditor's Office
Maintenance Department
Environmental Services
Engineer Department

Information prior to 2002 is not readily available.

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Wayne County, Ohio

ELECTED OFFICIALS

DECEMBER 31, 2008



BOARD OF COMMISSIONERS

Cheryl Noah • Ann M. Obrecht • Scott Wiggam

AUDITOR

Jarra L. Underwood

CLERK OF COURTS

Tim Neal

CORONER

Dr. Amy Jolliff

COURT OF COMMON PLEAS

Robert J. Brown

Mark K. Wiest

COUNTY COURT JUDGES

Carol White Millhoan

William G. Rickett

ENGINEER

Roger Terrill

PROBATE COURT JUDGE

Raymond Leisy

PROSECUTOR

Martin Frantz

RECORDER

Jane Carmichael

SHERIFF

Thomas Maurer

TREASURER

Beverly Shaw



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

WAYNE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 4, 2009**