



Dave Yost • Auditor of State

WOOD COUNTY
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WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Supplemental Nutrition Assistance Program	10.561	G-89-20-1172/G-1011-11-5135	\$446,296
<i>Passed Through the Ohio Department of Education</i>			
School Breakfast Program			
Juvenile Court	10.553	FY 11	8,869
Board of DD	10.553	FY 11	1,017
Total CFDA # 10.553			9,886
National School Lunch Program			
Juvenile Court	10.555	FY 11	14,701
Juvenile Court - Food Donation	10.555	FY 11	3,830
Juvenile Court - Food Donation	10.555	FY 12	1,658
Board of DD	10.555	FY 11	5,632
Total CFDA # 10.555			25,821
Total Child Nutrition Cluster			35,707
Total U.S. Department of Agriculture			482,003
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through the Ohio Department of Development</i>			
Community Development Block Grants/Entitlement Grants			
Small Cities Program	14.228	B-F-2009-1DB-1	90,691
Small Cities Program	14.228	B-F-2010-1DB-1	94,019
Small Cities Program	14.228	B-W-2008-1DB-1	50,000
Small Cities Program	14.228	B-C-2010-1DB-1	20,484
Small Cities Program	14.228	B-E-2009-1DB-1	88,865
Total CFDA # 14.228			344,059
HOME Investment Partnerships Program	14.239	B-C-2010-1DB-2	172,365
Total U.S. Department of Housing and Urban Development			516,424
U.S. DEPARTMENT OF JUSTICE			
<i>Direct Assistance</i>			
Bulletproof Vest Partnership Program	16.607	FY 11	1,941
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Crime Victim Assistance	16.575	2011VAGENE200	43,630
Crime Victim Assistance	16.575	2012VAGENE200	8,258
Crime Victim Assistance	16.575	2012SAGENE200	4,544
<i>Passed Through the Ohio Attorney General</i>			
Crime Victim Assistance - State Victims Assistance Act	16.575	2012SACHAE517	1,978
Crime Victim Assistance - Victims of Crime Act	16.575	2011VACHAE517	15,660
Crime Victim Assistance - Victims of Crime Act	16.575	2012VACHAE517	3,595
Total CFDA # 16.575			77,665
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-WF-VA2-8118	47,437
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG)	16.803	2010-JG-A02-6804	9,997
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	2009-RA-A02-2271	9,255
Total CFDA # 16.803			19,252
Total Edward Byrne Memorial Justice Assistance Grant Program			66,689
Total U.S. Department of Justice			146,295

(Continued)

WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
U.S. DEPARTMENT OF LABOR			
<i>Passed Through the Montgomery County WIA Area 7</i>			
WIA Cluster			
Workforce Investment Act - Adult Program	17.258	2010-7287-1	138,578
Workforce Investment Act - Adult Program	17.258	2011-7287-1	105,989
Workforce Investment Act - Adult Program	17.258	2012-7287-1	3,916
Workforce Investment Act - Adult Program - ARRA	17.258	FY 11	8,003
Workforce Investment Act - Adult Program - Administration	17.258	2010-7187-1	2,930
Workforce Investment Act - Adult Program - Administration	17.258	2011-7287-1	3,634
Workforce Investment Act - Adult Program - Administration	17.258	2012-7287-1	191
Total WIA Adult			<u>263,241</u>
Workforce Investment Act - Youth Activities	17.259	2010-7287-1	405,047
Workforce Investment Act - Dislocated Workers	17.260	2010-7287-1	30,305
Workforce Investment Act - Dislocated Workers	17.260	2011-7287-1	19,026
Workforce Investment Act - Dislocated Workers	17.260	2012-7287-1	8,216
Workforce Investment Act - Dislocated Workers - Administration	17.260	2010-7187-1	2,816
Workforce Investment Act - Dislocated Workers - Administration	17.260	2011-7287-1	4,625
Workforce Investment Act - Dislocated Workers - Administration	17.260	2012-7287-1	191
Total WIA Dislocated Workers			<u>65,179</u>
Total WIA Cluster			<u>733,467</u>
ARRA - Employment Services/Wagner-Peyser Funded Activities	17.207	FY 11	8,081
Disabled Veterans' Outreach Program	17.801	FY 11	<u>30,219</u>
Total U.S. Department of Labor			<u>771,767</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	87270	207,225
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	HVE02011-87-00-00-00480-00	49,328
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	HVE02011-87-00-00-00480-00	7,586
Total U.S. Department of Transportation			<u>264,139</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
ARRA - Small Business Liability Relief and Brownfields Revitalization Act	66.818	BF-00E00405-0	<u>17,640</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through the Ohio Department of Education</i>			
Special Education Cluster			
Special Education_Grants to States	84.027	066308-6B-SF-2012	22,926
ARRA - Special Education_Grants to States	84.391	066308-ARRA-2012	8,793
Total Special Education Cluster			<u>31,719</u>
<i>Passed Through the Ohio Rehabilitation Services Commission</i>			
Rehabilitation Services_Vocational Rehabilitation Grants to States - Board of ADAMHS	84.126	FY 10	10,281
Rehabilitation Services_Vocational Rehabilitation Grants to States - Board of ADAMHS	84.126	FY 11	293,955
Rehabilitation Services_Vocational Rehabilitation Grants to States - Board of ADAMHS	84.126	FY 11/12	18,499
Rehabilitation Services_Vocational Rehabilitation Grants to States - Board of Developmental Disabilities	84.126	FY 12	139,948
Total CFDA # 84.126			<u>462,683</u>

(Continued)

WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
<i>Passed Through the Wood County Health Department</i>			
Special Education_Grants for Infants and Families	84.181	OGM-920.1	12,500
<i>Passed Through the Ohio Department of Health</i>			
Special Education_Grants for Infants and Families	84.181	87-10021-EG	70,610
Total CFDA # 84.181			<u>83,110</u>
ARRA - Special Education_Grants for Infants and Families	84.393	087-10021-HA0211	<u>43,054</u>
Total U.S. Department of Education			<u>620,566</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	FY 11/FY 12	28,429
Temporary Assistance for Needy Families	93.558	FY 11/FY 12	1,126,358
Child Support Enforcement	93.563	FY 11	1,085,865
Child Care Cluster			
Child Care and Development Block Grant	93.575	FY 11	5,338
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	FY 11/FY 12	86,064
Total Child Care Cluster			<u>91,402</u>
Child Welfare Services_State Grants	93.645	FY 11/FY 12	22,655
Foster Care_Title IV-E	93.658	FY 11	590,745
Foster Care_Title IV-E	93.658	FY 11	12,505
ARRA - Foster Care_Title IV-E	93.658	FY 11	1,450
Total CFDA # 93.658			<u>604,700</u>
Adoption Assistance	93.659	FY 11/FY 12	210,727
Child Abuse and Neglect State Grants	93.669	FY 11	1,792
Chafee Foster Care Independence Program	93.674	FY 11	311
Community-Based Child Abuse Prevention	93.590		10,420
<i>Passed Through the Ohio Department of Mental Health</i>			
Community-Based Child Abuse Prevention	93.590	FY 11	33,431
Total CFDA # 93.590			<u>43,851</u>
Block Grants for Community Mental Health Services			
Community Plan	93.958	FY 11	67,230
Community Plan	93.958	FY 12	35,190
Forensic Services	93.958	FY 11	2,675
Total CFDA # 93.958			<u>105,095</u>
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Social Services Block Grant	93.667	FY 11/FY 12	639,694
<i>Passed Through the Ohio Department of Mental Health</i>			
Social Services Block Grant			
Wood County ADAMHS Board	93.667	FY 11	56,419
Wood County ADAMHS Board	93.667	FY 12	24,560
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant			
Board of Developmental Disabilities	93.667	FY 11	90,737
Total CFDA # 93.667			<u>811,410</u>

(Continued)

WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
Passed Through the Ohio Department of Job and Family Services			
Medical Assistance Program	93.778	FY 11/FY 12	279,865
Passed Through the Ohio Department of Mental Health			
Medical Assistance Program	93.778	FY 11/FY 12	1,857,838
ARRA - Medical Assistance Program	93.778	FY 11/FY 12	135,470
Passed Through the Ohio Department of Developmental Disabilities			
ARRA - Medical Assistance Program	93.778	FY 11	46,319
Passed Through the Ohio Department of Alcohol and Drug Addiction Services			
Medical Assistance Program	93.778	FY 11/FY 12	172,597
ARRA - Medical Assistance Program	93.778	FY 11/FY 12	13,527
Total CFDA # 93.778			<u>2,505,616</u>
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	FY 11	25,421
Block Grants for the Prevention and Treatment of Substance Abuse			
Rural Opportunities, Inc. Rescue Our Youth	93.959	FY 11	33,070
Rural Opportunities, Inc. Youth Mentoring	93.959	FY 11	26,064
Federal Per Capita	93.959	FY 11	235,367
Women's Specific Recovery Program	93.959	FY 11	44,811
Women's Specific Recovery Program	93.959	FY 12	26,133
Rural Women's Residential Project	93.959	FY 11	214,662
Rural Women's Residential Project	93.959	FY 12	125,188
Youth Led Prevention	93.959	FY 11	3,717
State Incentive Grant - Prevention Partners	93.959	FY 11	21,944
State Incentive Grant - Prevention Partners	93.959	FY 12	11,436
Total CFDA # 93.959			<u>742,392</u>
Total U.S. Department of Health and Human Services			<u>7,406,024</u>
U.S. SOCIAL SECURITY ADMINISTRATION			
Passed Through Wood County Job and Family Services			
Social Security_Survivors Insurance	96.004		<u>24,827</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through the Ohio Emergency Management Agency			
Emergency Management Performance Grants	97.042	2010-EP-00-0003	50,431
Emergency Management Performance Grants	97.042	2011-EP-00-0003	52,091
Total CFDA # 97.042			<u>102,522</u>
Homeland Security Grant Program	97.067	2008-GE-T8-0025	83,402
Homeland Security Grant Program	97.067	2009-SS-T9-0089	38,922
Total CFDA # 97.067			<u>122,324</u>
Total U.S. Department of Homeland Security			<u>224,846</u>
U.S. DEPARTMENT OF ENERGY			
Passed Through the Ohio Department of Development			
ARRA - Energy Efficiency and Conservation Block Grant Program	81.128	ARRA-EECBG-10-31	220,348
ARRA - Energy Efficiency and Conservation Block Grant Program	81.128	ARRA-EECBG-10-32	169,934
ARRA - Energy Efficiency and Conservation Block Grant Program	81.128	ARRA-EECBG-10-28	225,730
Total U.S. Department of Energy			<u>616,012</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 11,090,543</u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the County's federal award programs' disbursements. The schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Attorney General, the Ohio Department of Alcohol and Drug Addiction Services, and the Ohio Department of Development to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Crime Victim Assistance	16.575	\$21,233
Block Grants for Prevention and Treatment of Substance Abuse	93.959	507,025
Small Cities Program – CDBG (Water/Sewer Program)	14.228	50,000

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

NOTE C - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

The County reports commodities consumed on the Schedule at the fair value. The County allocated donated food commodities to the program that benefitted from the use of those donated commodities.

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. 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 Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property. Activity in the CDBG revolving loan fund during 2011 is as follows:

Beginning loans receivable balance as of January 1, 2011	\$475,419
Loans made	51,626
Loan principal repaid	(44,931)
Ending loans receivable balance as of December 31, 2011	<u>\$482,114</u>
Cash balance on hand in the revolving loan fund as of December 31, 2011	\$42,055
Program expenditures :	
Loans made	\$51,626
Administrative costs expended during 2011	
Other grants administered through the 14.228 program	292,433
Total CDBG 14.228	<u>\$344,059</u>

NOTE E – DOWNPAYMENT ASSISTANCE (HOME) PROGRAMS

Wood County utilizes CHIP funds for homebuyer down payment assistance, emergency repairs and home rehabilitation to low-to-moderate income households and eligible persons. All funds granted to low-to-moderate income applicants are in the form of a grant with declining “pay back” amounts. Per policy, a total of 20% of the original loan amount is due to the program at the time of the sale or transfer of ownership of properties that have been rehabilitated. This amount is increased if the homeowner sells or transfers the home before the 5 years have come to pass. The initial loan of this money is recorded as a disbursement on the accompanying Federal Awards Expenditure Schedule (the Schedule). Loans repaid are treated as program income and are utilized to make additional loans subject to certain compliance requirements imposed by HUD, but are also included as disbursements on the Schedule.

These loans are collateralized by liens placed on the mortgages. At December 31, 2011, the amount of loans outstanding under this program is \$253,229.

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

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2011, the County made allowable transfers of \$381,078 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,126,358 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2011 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,507,436
Transfer to Social Services Block Grant	<u>(381,078)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,126,358</u>



Dave Yost • Auditor of State

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

Wood County
One Courthouse Square
Bowling Green, Ohio 43402-2427

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2012, in which we noted the opinion on Wood Lane Industries and Wood Lane Residential Services/Property Services, component units, were based on the reports of 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*. The financial statements of the Wood Lane Industries and Wood Lane Residential Services/Property Services component units were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units.

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 the purpose of expressing our opinions on the financial statements, but not for the purpose of opining 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 *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

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 matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated September 6, 2012.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "Y" and "O".

Dave Yost
Auditor of State

June 28, 2012



Dave Yost • Auditor of State

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

Wood County
One Courthouse Square
Bowling Green, Ohio 43402-2427

To the Board of County Commissioners:

Compliance

We have audited the compliance of Wood 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 could directly and materially affect each of the County's major federal programs for the year ended December 31, 2011. 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 opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the 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 these 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 these requirements.

In our opinion, Wood County, Ohio complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

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, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, 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.

We have also audited and issued our unqualified opinion on the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component unit, each major fund and the aggregate remaining fund information of Wood County (the County) as of and for the year ended December 31, 2011, and have issued our report thereon dated June 28, 2012, in which we noted the opinion on the Wood Lane Industries and Wood Lane Residential/Property Services, component units, were based on the reports of other auditors. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Dave Yost
Auditor of State

September 6, 2012

WOOD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA 14.239 – Home Investment Partnerships Program (HOME) CFDA 20.205 – Highway Planning and Construction CFDA 81.128 – Energy Efficiency and Conservation Block Grant Program CFDA 84.126 – Vocational Rehabilitation Grant to States CFDA 84.181 and 84.393 – Special Education Grants for Infants and Families Cluster (IDEA Part C) CFDA 93.563 – Child Support Enforcement CFDA 97.067 – Homeland Security Grant Program
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 332,716 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

WOOD COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2011

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-001	Ohio Revised Code §5705.41(D) prior certification of disbursements.	No	Partially corrected reducing this to a management letter comment.

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**INTRODUCTORY
SECTION**

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WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2011

Prepared by the Wood County
Auditor's Office

Michael Sibbersen
County Auditor

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WOOD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2011

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MICHAEL SIBBERSEN
WOOD COUNTY AUDITOR

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June 28, 2012

Citizens of Wood County
Wood County Commissioners

It is my pleasure to present Wood County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2011. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Accountants' Report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The Auditor of the State of Ohio, Dave Yost, has issued an unqualified opinion on Wood County's financial statements for the year ended December 31, 2011. The Independent Accountants' Report is located at the front of the financial section of this report.

State law requires the County to file basic financial statements with the Auditor of State within one hundred fifty days after year end. This report fulfills that requirement.

Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 619 square miles. Wood County was named for Colonel Eleazer D. Wood, an engineer and officer at Fort Meigs during the War of 1812. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to 2011 estimates, the population of Wood County is 126,355. Bowling Green is the largest subdivision with a population of 30,028. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

The County provides for its citizens with the powers conferred upon it by Ohio statutes. Fifteen officials are elected by the voters of the County to manage various segments of the County's operations. They are the three Commissioners, Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, and the Probate/Juvenile Court Judge. All elected officials are authorized to perform his or her duties under various sections of the Ohio Revised Code.

The elected three-member Board of County Commissioners functions as both the legislative and executive branches. Each commissioner serves a term of four years. The County budget process is constantly evolving and refined throughout the year. The County Commissioners are required by law to adopt a permanent budget no later than March 31 of each year and a final budget no later than the end of the year. The County's budget is tied to the official certificate of estimated resources (certificate). The certificate details the total amount of funds available from all sources, including the unencumbered cash balances from the previous year. Appropriations cannot exceed the amount listed on the certificate for each fund. Often it is necessary to amend the certificate to reflect additional funds received, or in some cases reduce the certificate when it is apparent that anticipated revenues will not be forthcoming.

The Auditor serves as the County's chief fiscal officer and appraiser. He prepares financial reports, acts as payroll agent, and reviews and pays all County bills. The distribution of real and personal property tax settlements to the subdivisions and the distribution of local government funds are also the responsibility of the Auditor. An agent for the Ohio Department of Taxation, the Auditor processes and distributes estate tax payments, sells vendor's licenses, and is the sealer of weights and measures.

The Treasurer oversees the receipt and disbursement of funds for the County and is responsible for collecting taxes for the County, as well as for the schools, municipalities, and townships within the County. The Treasurer is the custodian of all County funds and is responsible for investing those funds.

As the repository of records for all property transactions in the County, the Recorder is responsible for safeguarding every property owner's title. Real estate documents constitute a major portion of the recordings and/or filings, but financing statements on personal property and military discharge papers are also filed in the Recorder's Office.

The Clerk of Courts maintains the records of the Common Pleas Court, issues motor vehicle and watercraft titles, and serves as Clerk for the Sixth District Court of Appeals.

A licensed physician, the Coroner evaluates and rules on all violent, accidental, and suspicious circumstance deaths, homicides, suicides, and sudden deaths of persons in apparent good health.

The Engineer has the responsibility of maintaining highways, bridges, culverts, and traffic control signs in a safe and proper manner each day of the year. Cleaning, debrushing, and general ditch maintenance are also the responsibility of the Engineer.

The Office of the Prosecuting Attorney includes three divisions. The criminal division prosecutes all felony criminal offenses occurring in the County. The Juvenile division prosecutes all cases involving juvenile offenders. The civil division provides legal services to the County, school districts, and townships.

As the County's chief law enforcement officer, the Sheriff provides law enforcement, correctional services, and civil services to residents. The Sheriff polices and serves all areas in the County and provides contract police services.

The Court of Common Pleas, General Division, handles felony criminal matters; domestic relations matters, including divorce, dissolution, change of custody, visitations, and child and spousal support enforcement and modification; general matters, including those arising out of auto accidents, product liability claims, real estate matters, contract disputes, and administrative appeals such as those in the area of workers' compensation, unemployment compensation, and appeals from certain local government decisions.

The Probate/Juvenile Court hears probate cases involving decedent's estates, guardianships, conservatorships, testamentary trust, civil actions, adoptions, mental illness, minor settlements, and wrongful deaths. The Juvenile Division hears cases concerning traffic offenses, delinquency, unruliness, neglect, abuse, dependency, and custody involving individuals under the age of eighteen, as well as paternity cases for adults and children.

Local Economy

The much anticipated opening of CSX Transportation's Northwest Ohio Transshipment Terminal, "The Intermodal", took place in February 2011. The \$175 million private sector investment in Wood County's Henry Township is the linchpin of the \$845 million "National Gateway" project which revolutionized the flow of international trade from maritime ports on both U.S. coasts to and from logistics centers, manufacturers, and consumers on the North American continent. The five hundred acre facility has spawned three hundred new jobs "inside the fence", and Wood County is working to attract other new investment and employment opportunities which would benefit from being located adjacent to this state of the art facility. Work in facilitating more new jobs is enhanced through the collaboration with the Ohio Department of Development, the Henry Township Trustees, and the Toledo-Lucas County Port Authority. This partnering has led to the "fast tracking" of a State Route 18 connector to Interstate 75, the overlay zoning for businesses of over one thousand adjacent acres, and the extension of Foreign Trade Zone status through the Alternative Site Framework respectively. These and other enhancements constitute the "pro-active" strategy being employed by Wood County to ensure that the community reaps employment and investment benefits consistent with the magnitude of this unique world class facility. All of these augur well for the future growth of the regional economy.

Manufacturing in Wood County is at the forefront of the rebound in the national economy. Long-time Wood County employer Chrysler announced in 2011 that it was not only keeping its Perrysburg Township machining plant open and retaining six hundred forty jobs, but that it was investing \$72 million in tooling at this facility to support new Chrysler technology related to greater fuel efficiency in its newer and future models. Vehteck, a division of multi-national automotive supplier Magna, completed a 300,000 square foot, \$100 million expansion adding three hundred jobs to its manufacturing facility in Bowling Green. Also, expanding and adding new jobs in Wood County were: Rosenboom Tool & Machine (Bowling Green), fifty-seven jobs; Fram Group (Perrysburg Township), sixty-two jobs; D.S. Brown Company (North Baltimore), twenty-five jobs; and Charter Steel (Perry Township), twenty-five jobs.

Major Initiatives

In spite of continued revenue reductions from the State of Ohio, the appropriations and expenditures for 2011 reflected a cautious, yet optimistic approach by the County. This resulted in expenditures that maintained quality services to the citizens, allowed for modest equipment purchases and capital improvements, and protected the County's financial position through its excellent bond rating.

Energy efficiency remained a priority in 2011 as work progressed on three grant funded projects. Old boilers in the Courthouse and Justice Center were replaced with new high efficiency units. The new systems operate with much greater efficiency and allow for much better control throughout these buildings resulting in decreased costs, which are already being realized. In addition to this, work progressed slowly toward replacing the windows in the County Office Building. When completed, this project will significantly increase the energy efficiency of this building. All three of these projects were funded in part by a grant from the Ohio Department of Development.

The County continues to work with state and local elected officials to communicate the importance of widening I-75 from Perrysburg to Findlay. With the CSX intermodal terminal fully operational and a soon to be finished State Route 18 connector to I-75, an already congested section of I-75 will experience even more traffic. We will continue to promote and assist with this important project until it is complete.

Long-Term Financial Planning

Wood County's General Fund budget has increased very little over the past several years, from the \$39 million in 2007 to \$41 million in 2011. Budget estimates for 2012, which are projected to be \$1 million less than 2011, are lower due to conservative figures provided by elected officials and department heads. Uncertainty continues for many funds due to unstable funding sources. Home foreclosures remain high and the need for governments to "do more with less" has grown.

With all of the negative news about the economy, we remain optimistic about the future of Wood County. The County continues to emphasize a cautious approach to the budget. Over the past several years the State legislature has cut the State budget by shifting costs to the local governments who must now propose local tax increases to sustain their own budgets. The County remains steadfast in their opposition to raising local taxes, especially to replace funding that had come from the State. Sales tax in Wood County has not been raised in over 20 years and it continues to be one of the positive aspects of county revenues. We believe having a low rate helps our local businesses draw customers to our county and helps our citizens save money. Wood County remains in good fiscal condition because of good work by all County offices to cut expenses while continuing to provide good services to the citizens of Wood County.

Relevant Financial Policies

It is the County's responsibility to provide essential services for its citizens while managing and safeguarding public funds. Specific policies are key management tools that help management make sound financial decisions. The Investment Policy and the Capital Asset Policy are two of these key management tools.

An investment policy is necessary for effective cash management and is essential to good fiscal management. This is particularly true as mounting costs and expanding programs have placed ever increasing pressures on local governmental revenues. Investment returns on funds not immediately required can help to reduce this pressure. Effective cash management of these funds requires an investment policy be well founded and uncompromisingly applied. The investment goals of the County are: the preservation of capital and the protection of investment principal, maximize the return on the portfolio but avoid assuming unreasonable investment risks, diversify investments to avoid incurring unreasonable and unnecessary risks by avoiding concentrations of specific issuers, and keep the investment portfolio sufficiently liquid to enable the County to meet operating requirements which might be reasonably anticipated.

The main objective of the capital asset policy is to maintain and safeguard the County's assets. The policy is implemented to help management control fixed and moveable property for more effective asset accountability and interdepartmental utilization, valuing of assets for insurance coverage (for proof of loss and replacement of assets), financial projections of depreciated assets for use in future capital expenditures and determining the actual cost of a function of the County, and asset accountability for increased security of vulnerable equipment.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2010. This was the fifteenth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The purpose of this report is to provide complete and reliable information as a basis for making management decisions, as a means for determining compliance with legal provisions, and as a means for determining responsible stewardship of Wood County's assets. This report significantly increases the accountability of the County to its taxpayers.

Preparation of this report would not have been possible without the cooperation of every County department and agency. I would like to thank all of the elected officials, department heads, and their respective staffs for their assistance and cooperation with the preparation of this Comprehensive Annual Financial Report (CAFR).

I thank the County Commissioners and Administrator Andrew Kalmar in particular for their support, input, and funding for this CAFR. The assistance given by the Local Government Services Section of the Auditor of State's Office was most helpful and appreciated in compiling the CAFR.

Planning, coordinating, compiling, and completing this report has been the responsibility of Deputy Auditor Rick Rosendale. I am grateful for his dedication, hard work, and attention to detail contained in every phase of this entire project.

Lastly, I would like to acknowledge the fine efforts of the entire staff of the Wood County Auditor's office. Special thanks must go to Assistant Chief Deputy Matt Oestreich, Deputy Auditors Vicki Clouser for payroll information, Judy Dreier accounts payable detail, Becky Graber for special projects, and Chief Deputy Karen Young for oversight and details contained in the County's CAFR.

Respectfully submitted,

A handwritten signature in black ink that reads "Michael Sibbersen". The signature is written in a cursive style with a large initial "M".

Michael Sibbersen
Wood County Auditor

WOOD COUNTY, OHIO

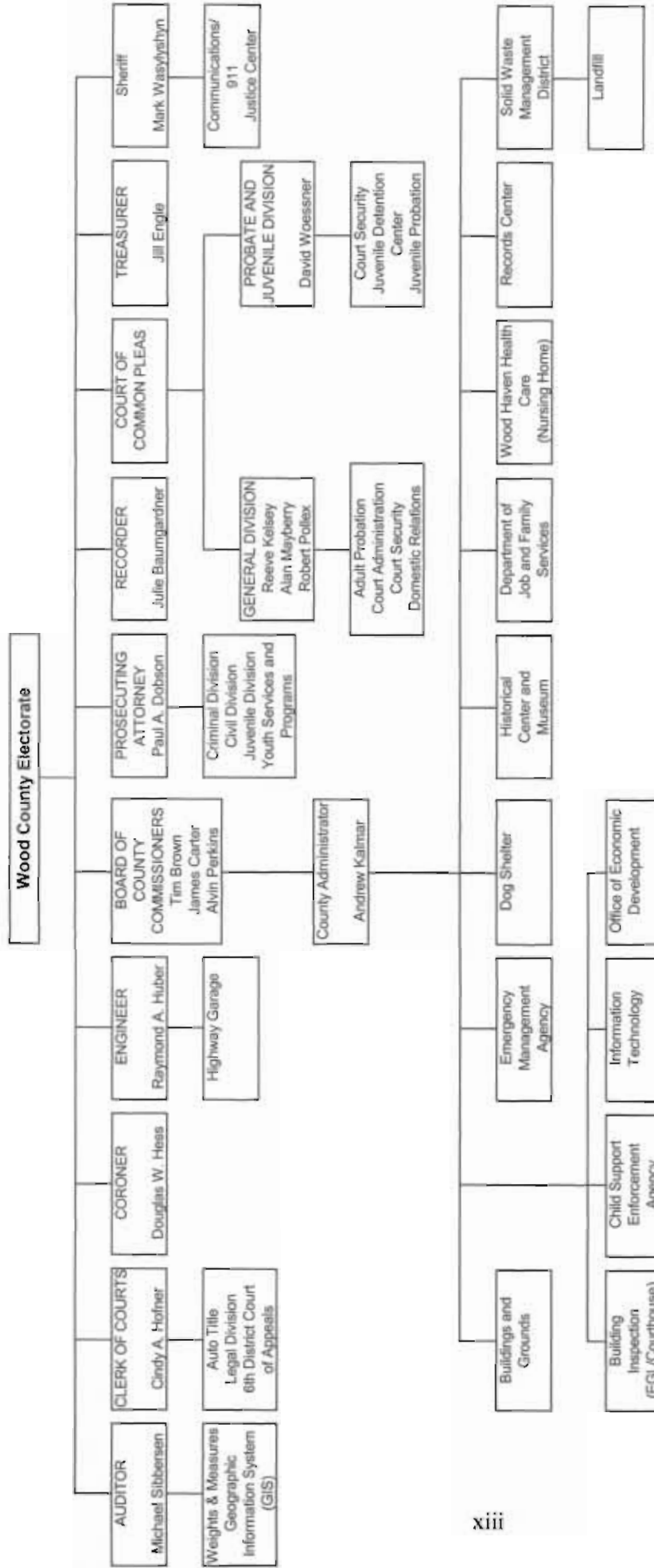
PRINCIPAL OFFICIALS

December 31, 2011

ELECTED OFFICIALS

Commissioner	Tim W. Brown
Commissioner	James Carter
Commissioner	Alvin Perkins
Auditor	Michael Sibbersen
Treasurer	Jill Engle
Recorder	Julie Baumgardner
Clerk of Courts.....	Cindy A. Hofner
Coroner	Douglas W. Hess
Engineer	Raymond A. Huber
Prosecuting Attorney	Paul A. Dobson
Sheriff	Mark Wasylshyn
Common Pleas Judge.....	Reeve Kelsey
Common Pleas Judge.....	Alan Mayberry
Common Pleas Judge.....	Robert Pollex
Probate/Juvenile Judge.....	David Woessner

WOOD COUNTY ORGANIZATIONAL CHART



BOARDS AND COMMISSIONS	JOINTLY GOVERNED ORGANIZATIONS	RELATED ORGANIZATIONS	INDEPENDENT COUNTY AGENCIES
Alcohol Drug Addiction Mental Health Services	Juvenile Residential Center of Northwest Ohio (Serves 10 County Area)	District Public Library	Agricultural Society
Board of Elections	Northwest Community Correctional Center (Serves 5 County Area)	Park District	Economic Development Commission
Developmental Disabilities (Wood Lane)	Wood County Port Authority	Regional Airport Authority	Educational Service Center
Law Library			Health Department
Planning Commission			Historical Society
Public Defender Commission			Northwestern Water and Sewer District
Senior Citizens Center/Committee on Aging			Ohio State University Extension
Veterans Service Center			Soil and Water Conservation District

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wood County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

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.



Linda C. Sandson

President

Jeffrey R. Emer

Executive Director

**FINANCIAL
SECTION**

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Wood County
One Courthouse Square
Bowling Green, Ohio 43402

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2011, 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 Wood Lane Industries or Wood Lane Residential Services/Properties, the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us and we base our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Properties on the reports of 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 Wood Lane Industries and Wood Lane Residential Services/Properties 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 provides a reasonable basis for our opinions.

In our opinion, based on our report and the reports of 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, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction and Mental Health Services; Job and Family Services; and Developmental Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2012, 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.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements and individual fund schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements and individual fund schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

June 28, 2012

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

The discussion and analysis of Wood County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2011. 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 and the basic financial statements to enhance their understanding of the County's financial performance.

Highlights

Highlights for 2011 are as follows:

In total, the County's net assets decreased \$1.1 million, or less than 1 percent from 2010. This is not a significant change. Governmental activities decreased by \$1.4 million (less than 1 percent) while business-type activities had an increase of 40 percent.

Permissive sales tax receipts (rate has not been increased in over 20 years) increased over 6 percent, surpassing 2008 for the year of highest sales tax revenue.

Using this Annual Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Wood County's financial position.

The statement of net assets and the statement of activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the County's most significant funds individually and the County's nonmajor funds in a single column. The County's major funds are the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; Building Inspection; Nursing Home; and Landfill funds.

Reporting the County as a Whole

The statement of net assets and the statement of activities reflect how the County did financially during 2011. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These 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 the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. The causes of these changes may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

In the statement of net assets and the statement of activities, the County is divided into three distinct types of activities:

Governmental Activities - Most of the County's programs and services are reported here including general government, public safety, public works, health, human services, conservation and recreation, and economic development. 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 services basis and are intended to recover all or most of the costs of the services provided. The County's Building Inspection department, Nursing Home, and Landfill are reported here.

Component Units - The County's financial statements include financial data for Wood Lane Industries and Wood Lane Residential Services/Properties. These component units are more fully described in Notes 24 and 25 to the basic financial statements.

Reporting the County's Most Significant Funds

Fund financial statements provide detailed information about the County's major funds, the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; Building Inspection; Nursing Home; and Landfill funds. While the County uses many funds to account for its financial transactions, these are the most significant.

Governmental Funds - The County's governmental funds are used to account for essentially the same programs reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided.

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 on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to help make this comparison between governmental funds and governmental activities.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds use the accrual basis of accounting and are used to report the same functions presented as business-type activities on the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. These funds also use the accrual basis of accounting.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2011 and 2010.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<u>Assets</u>						
Current and Other Assets	\$135,459,192	\$132,708,776	\$5,403,957	\$5,221,801	\$140,863,149	\$137,930,577
Capital Assets, Net	76,208,487	77,980,505	3,193,584	3,684,269	79,402,071	81,664,774
Total Assets	<u>211,667,679</u>	<u>210,689,281</u>	<u>8,597,541</u>	<u>8,906,070</u>	<u>220,265,220</u>	<u>219,595,351</u>
<u>Liabilities</u>						
Current and Other Liabilities	33,783,885	30,671,021	361,917	374,550	34,145,802	31,045,571
Long-Term Liabilities	10,019,997	10,738,309	7,103,837	7,722,739	17,123,834	18,461,048
Total Liabilities	<u>43,803,882</u>	<u>41,409,330</u>	<u>7,465,754</u>	<u>8,097,289</u>	<u>51,269,636</u>	<u>49,506,619</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	75,203,774	76,501,053	2,095,710	2,188,288	77,299,484	78,689,341
Restricted	58,204,608	60,983,979	0	0	58,204,608	60,983,979
Unrestricted (Deficit)	34,455,415	31,794,919	(963,923)	(1,379,507)	33,491,492	30,415,412
Total Net Assets	<u>\$167,863,797</u>	<u>\$169,279,951</u>	<u>\$1,131,787</u>	<u>\$808,781</u>	<u>\$168,995,584</u>	<u>\$170,088,732</u>

Although there was a slight decrease in net assets for governmental activities (less than 1 percent), there were a couple items of note. The increase in current and other assets is primarily due to an increase in property taxes receivable, the result of the resumption of the Job and Family Services levy in 2012 which also is reflected in the increase in current and other liabilities for the deferred portion of the receivable. In 2011, the County determined the Job and Family Services department has sufficient operating resources and allowed for a one-year suspension of the levy collection. The decrease in restricted net assets represents resources spent in 2011 related to construction activities at the Wood Lane facility. The increase in unrestricted net assets reflects the record sales tax revenue collected in 2011, a reflection of an improving economy.

There was a 40 percent increase in net assets for business-type activities in 2011 primarily due to a reduction in expenses in the Landfill Fund. Revenues for business-type activities were fairly similar to those of the prior year; however, there was a significant decrease in expenses. Note the 42 percent decrease in expenses in the Landfill Fund. In the prior year, the County paid almost \$900,000 for hauling leachate from the Landfill.

Wood County, Ohio
Management's Discussion and Analysis
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Table 2 reflects the change in net assets for 2011 and 2010.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$18,866,234	\$19,439,829	\$8,872,291	\$9,170,612	\$27,738,525	\$28,610,441
Operating Grants, Contributions, and Interest	37,653,165	38,579,522	0	0	37,653,165	38,579,522
Capital Grants and Contributions	630,347	838,328	0	30,052	630,347	868,380
Total Program Revenues	<u>57,149,746</u>	<u>58,857,679</u>	<u>8,872,291</u>	<u>9,200,664</u>	<u>66,022,037</u>	<u>68,058,343</u>
General Revenues						
Property Taxes Levied for:						
General Operating	5,911,834	5,965,979	0	0	5,911,834	5,965,979
Health-Alcohol, Drug Addiction, and Mental Health Services	6,141,757	6,150,852	0	0	6,141,757	6,150,852
Human Services-Job and Family Services	246,375	2,961,720	0	0	246,375	2,961,720
Human Services- Developmental Disabilities	10,170,679	10,134,153	0	0	10,170,679	10,134,153
Human Services-Senior Citizens	1,744,844	1,757,919	0	0	1,744,844	1,757,919
Conservation and Recreation- Historical Center	125,778	126,956	0	0	125,778	126,956
Permissive Sales Taxes	16,721,733	15,671,971	0	0	16,721,733	15,671,971
Other Local Taxes	111,339	120,907	0	0	111,339	120,907
Grants and Entitlements	2,643,316	3,590,082	0	0	2,643,316	3,590,082
Interest	2,147,839	1,677,641	4	1	2,147,843	1,677,642
Other	1,368,804	1,679,896	0	0	1,368,804	1,679,896
Total General Revenues	<u>47,334,298</u>	<u>49,838,076</u>	<u>4</u>	<u>1</u>	<u>47,334,302</u>	<u>49,838,077</u>
Total Revenues	<u>104,484,044</u>	<u>108,695,755</u>	<u>8,872,295</u>	<u>9,200,665</u>	<u>113,356,339</u>	<u>117,896,420</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	18,688,910	19,669,072	0	0	18,688,910	19,669,072
Judicial	8,751,299	8,849,847	0	0	8,751,299	8,849,847
Intergovernmental	399,357	399,154	0	0	399,357	399,154
Internal Service Fund-External Portion	1,555,204	1,760,266	0	0	1,555,204	1,760,266
Public Safety	8,477,217	8,549,690	0	0	8,477,217	8,549,690
Public Works	9,533,303	9,285,390	0	0	9,533,303	9,285,390
Health						
Alcohol, Drug Addiction, and Mental Health Services	13,467,613	12,848,899	0	0	13,467,613	12,848,899
Other Health	641,306	636,379	0	0	641,306	636,379

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Table 2
Change in Net Assets
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<u>Program Expenses</u> (continued)						
Human Services						
Job and Family Services	\$8,455,507	\$9,549,928	\$0	\$0	\$8,455,507	\$9,549,928
Child Support Enforcement Agency	2,051,966	2,112,490	0	0	2,051,966	2,112,490
Developmental Disabilities	29,236,746	28,699,379	0	0	29,236,746	28,699,379
Other Human Services	2,751,451	2,849,210	0	0	2,751,451	2,849,210
Conservation and Recreation	284,227	471,532	0	0	284,227	471,532
Economic Development	1,086,472	1,076,951	0	0	1,086,472	1,076,951
Interest and Fiscal Charges	376,317	425,681	0	0	376,317	425,681
Building Inspection	0	0	902,766	956,702	902,766	956,702
Nursing Home	0	0	6,043,274	5,821,926	6,043,274	5,821,926
Landfill	0	0	1,746,552	2,991,937	1,746,552	2,991,937
Total Expenses	<u>105,756,895</u>	<u>107,183,868</u>	<u>8,692,592</u>	<u>9,770,565</u>	<u>114,449,487</u>	<u>116,954,433</u>
Increase (Decrease) in						
Net Assets before Transfers	(1,272,851)	1,511,887	179,703	(569,900)	(1,093,148)	941,987
Transfers	(143,303)	(176,934)	143,303	176,934	0	0
Increase (Decrease) in Net Assets	<u>(1,416,154)</u>	<u>1,334,953</u>	<u>323,006</u>	<u>(392,966)</u>	<u>(1,093,148)</u>	<u>941,987</u>
Net Assets Beginning of Year	169,279,951	167,944,998	808,781	1,201,747	170,088,732	169,146,745
Net Assets End of Year	<u>\$167,863,797</u>	<u>\$169,279,951</u>	<u>\$1,131,787</u>	<u>\$808,781</u>	<u>\$168,995,584</u>	<u>\$170,088,732</u>

For governmental activities, program revenues decreased 3 percent. Due to less federal funding available, there was a sizable decrease in operating grants and contributions for Job and Family Services and Alcohol, Drug Addiction, and Mental Health Services. In total, general revenues decreased 5 percent from the prior year. The most notable changes are the decrease in property tax revenues for Job and Family Services due to the suspension of the levy in 2011, the increase in permissive sales taxes resulting from increased consumer spending, and the decrease in unrestricted grants and entitlements reflecting a reduction in State provided resources.

In total, governmental activities expenses remained quite similar to the prior year with an overall decrease of 1 percent. The human services program remains the County's largest governmental expense, making up 40 percent of the County's total expenses. These expenses are for the operation of the County's school for developmental disabilities as well as for operating the Job and Family Services department and the Child Support Enforcement Agency. Expenses for the Job and Family Services Department decreased due to a reduction in purchased services for public assistance as well as for day care, which is now being paid by the State.

For business-type activities, nearly 100 percent of revenues generated by the enterprise funds are program revenues, meaning the business-type activities are almost entirely supported by charges for services and contributions. However, note for both 2011 and 2010, the business-type activities received an operating subsidy, in the form of a transfer, from the General Fund.

Overall the expenses for business-type activities decreased by 11 percent. The Landfill had a sizable reduction in expenses, 42 percent. As mentioned previously, the County had almost \$900,000 in expenses in the prior year for hauling leachate from the Landfill.

Wood County, Ohio
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Table 3 indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
General Government:				
Legislative and Executive	\$18,688,910	\$19,669,072	\$12,623,785	\$14,489,696
Judicial	8,751,299	8,849,847	4,989,658	4,838,919
Intergovernmental	399,357	399,154	399,357	399,154
Internal Service Fund-External Portion	1,555,204	1,760,266	132,154	320,639
Public Safety	8,477,217	8,549,690	6,698,283	6,703,203
Public Works	9,533,303	9,285,390	295,613	(248,113)
Health				
Alcohol, Drug Addiction and Mental Health Services	13,467,613	12,848,899	5,729,295	3,967,040
Other Health	641,306	636,379	301,063	301,663
Human Services				
Job and Family Services	8,455,507	9,549,928	1,329,943	2,572,904
Child Support Enforcement Agency	2,051,966	2,112,490	329,650	421,690
Developmental Disabilities	29,236,746	28,699,379	12,726,792	11,177,977
Other Human Services	2,751,451	2,849,210	2,396,924	2,435,326
Conservation and Recreation	284,227	471,532	266,662	441,744
Economic Development	1,086,472	1,076,951	11,653	78,666
Interest and Fiscal Charges	376,317	425,681	376,317	425,681
Total Expenses	<u>\$105,756,895</u>	<u>\$107,183,868</u>	<u>\$48,607,149</u>	<u>\$48,326,189</u>

For 2011, 46 percent of the costs for services provided by the County were paid for by general revenues, which remain relatively consistent with general revenue support in prior years. A review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 32 and 43 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). During 2011, the public works program was almost fully funded through program revenues. Public works expenses are provided for through permissive motor vehicle license monies as well as operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

Wood County, Ohio
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Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund; and the Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Developmental Disabilities special revenue funds.

The General Fund had an increase of 27 percent in fund balance due to a one-time transfer of excess resources in the Workers' Compensation Retro Reserve internal service fund.

There was a 37 percent increase in the Motor Vehicle and Gasoline Tax Fund. Both revenues and expenditures were similar to the prior year; the increase is simply the excess of revenues over expenditures for the year.

Fund balance in the Alcohol, Drug Addiction, and Mental Health Services Fund was 26 percent greater than that of the prior year. Revenues were down due to less grant funding and there was a modest increase in expenditures. However, revenues continued to exceed expenditures creating an increase in fund balance.

The Job and Family Services Fund had an 18 percent decrease in fund balance. There was a decrease in revenues due to the suspension of the property tax levy in 2011 and a decrease in federal funding. Expenditures decreased as well but not enough to cover the loss of revenue. The fund continued to have a positive \$6.9 million balance at year end.

Fund balance decreased 8 percent in the Developmental Disabilities Fund. There was a 2 percent decrease in revenues (due to reduced grant monies available) and a 2 percent increase in expenditures (due to increases in health insurance).

Business-Type Activities Financial Analysis

The Building Inspection Fund had a 16 percent increase in net assets primarily due to an increase in licenses, permits, and inspections from the prior year.

There was almost no change in net assets from the prior year for the Nursing Home Fund.

The Landfill Fund had a 4 percent increase in net assets. This was the first year since 2003 that revenues exceeded expenses. The turnaround was due to a combination of increased revenues from charges for services and decreased expenses due to a decrease in contractual services as discussed previously. In an effort to cut the deficit in the Landfill Fund, the General Fund transferred an amount similar to that of the prior year.

Budgetary Highlights

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations ordinance which is effective the first day of January.

Wood County, Ohio
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The County's most significant budgeted fund is the General Fund. Modifications for both revenues and expenditures from the original budget to the final budget were not significant. For revenues, there was an 8 percent increase from the final budget to actual revenues due to conservative estimates for sales tax revenues (uncertain economy), charges for services (property transfer fees, document recording fees, various court fees, etc.), and State provided resources (due to State budget issues). There was an 11 percent decrease in actual expenditures compared to the final budget. This decrease was generally due to conservative spending efforts as reductions were made in all programs.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2011, was \$75,203,774 and \$2,095,710, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of additions to, or rehabilitation of, roads and bridges, as well as buildings, equipment, and vehicle purchases. Disposals included equipment and vehicles. Additions for business-type activities consisted of equipment purchases. There were no disposals. For further information regarding the County's capital assets, refer to Note 10 to the basic financial statements.

Debt - At December 31, 2011, the County had several long-term obligations outstanding including \$5,122,665 in general obligation bonds and \$268,000 in special assessment bonds. Of this amount, \$175,936 in general obligation bonds will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term obligations also include compensated absences, capital leases, and landfill closure and postclosure costs. For further information regarding the County's long-term obligations, refer to Notes 17, 18, and 19 to the basic financial statements.

Current Issues

The unemployment rate for the County is currently 7.3 percent (as of April 2012), which is a decrease from a rate of 8.5 percent one year ago (April 2011). This rate is equivalent to the State's current rate of 7.3 percent but less than the national rate of 7.7 percent.

Sales tax revenues for 2011 were greater than 2010 by more than 6 percent. With some improvement in the economy, sales tax revenues so far in 2012 compared to last year (January through April) are up by more than 8 percent.

The General Fund cash balance as of April 2012 is almost 4 percent more than one year ago (April 2011).

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's financial status. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to Michael Sibbersen, Wood County Auditor, One Courthouse Square, Bowling Green, Ohio 43402 or by visiting the County's website at www.co.wood.oh.us.

Wood County, Ohio
Statement of Net Assets
Primary Government and Discretely Presented Component Units
December 31, 2011
June 30, 2011 - Wood Lane Industries

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$79,775,779	\$3,562,779	\$83,338,558	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	217,804	256,258	474,062	540,003	2,101,575
Cash and Cash Equivalents with Fiscal Agent	66,577	0	66,577	0	0
Investments with Fiscal Agent	8,992,530	0	8,992,530	0	0
Accounts Receivable	463,224	233,886	697,110	245,472	35,278
Accrued Interest Receivable	307,447	0	307,447	0	0
Permissive Sales Taxes Receivable	4,547,690	0	4,547,690	0	0
Due from Other Governments	10,249,827	480,713	10,730,540	0	0
Due from External Parties	10,206	0	10,206	0	0
Prepaid Items	484,699	36,580	521,279	8,360	8,141
Materials and Supplies Inventory	604,098	84,828	688,926	57,120	0
Internal Balances	(747,237)	747,237	0	0	0
Property Taxes Receivable	28,805,289	0	28,805,289	0	0
Notes Receivable	735,343	0	735,343	0	0
Special Assessments Receivable	874,767	0	874,767	0	0
Unamortized Bond Issuance Costs	71,149	1,676	72,825	0	0
Nondepreciable Capital Assets	4,070,957	904,000	4,974,957	0	616,858
Depreciable Capital Assets, Net	72,137,530	2,289,584	74,427,114	44,704	4,732,211
Total Assets	211,667,679	8,597,541	220,265,220	895,659	7,494,063
<u>Liabilities</u>					
Accrued Wages Payable	1,400,521	157,137	1,557,658	84,993	0
Accounts Payable	2,046,746	120,835	2,167,581	56,951	353,898
Contracts Payable	325,817	1,504	327,321	0	0
Matured Compensated Absences Payable	126,725	0	126,725	0	0
Due to Other Governments	1,196,525	81,877	1,278,402	9,738	0
Due to External Parties	71,731	0	71,731	0	0
Accrued Interest Payable	20,986	564	21,550	0	1,839
Matured Bonds Payable	24,000	0	24,000	0	0
Matured Interest Payable	23,742	0	23,742	0	0
Claims Payable	1,135,279	0	1,135,279	0	0
Deferred Revenue	27,294,355	0	27,294,355	0	0
Retainage Payable	117,458	0	117,458	0	0
Deposits Held and Due to Others	0	0	0	0	9,637
Long-Term Liabilities:					
Due Within One Year	2,887,067	530,554	3,417,621	0	29,377
Due in More Than One Year	7,132,930	6,573,283	13,706,213	0	306,286
Total Liabilities	43,803,882	7,465,754	51,269,636	151,682	701,037
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	75,203,774	2,095,710	77,299,484	44,704	5,013,406
Restricted for:					
Debt Service	599,574	0	599,574	0	0
Capital Projects	522,050	0	522,050	0	0
Public Works	8,766,196	0	8,766,196	0	0
Health	4,561,479	0	4,561,479	0	0
Human Services	31,118,064	0	31,118,064	0	0
Other Purposes	12,637,245	0	12,637,245	0	0
Unrestricted (Deficit)	34,455,415	(963,923)	33,491,492	699,273	1,779,620
Total Net Assets	\$167,863,797	\$1,131,787	\$168,995,584	\$743,977	\$6,793,026

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Units
For the Year Ended December 31, 2011
For the Fiscal Year Ended June 30, 2011 - Wood Lane Industries

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$18,688,910	\$5,445,183	\$173,985	\$445,957
Judicial	8,751,299	3,068,059	693,582	0
Intergovernmental	399,357	0	0	0
Internal Service Fund-External Portion	1,555,204	1,423,050	0	0
Public Safety	8,477,217	888,290	720,710	169,934
Public Works	9,533,303	5,815,608	3,422,082	0
Health				
Alcohol, Drug Addiction, and Mental Health Services	13,467,613	231	7,738,087	0
Other Health	641,306	340,243	0	0
Human Services				
Job and Family Services	8,455,507	0	7,125,564	0
Child Support Enforcement Agency	2,051,966	365,832	1,356,484	0
Developmental Disabilities	29,236,746	1,247,481	15,248,017	14,456
Other Human Services	2,751,451	0	354,527	0
Conservation and Recreation	284,227	0	17,565	0
Economic Development	1,086,472	272,257	802,562	0
Interest and Fiscal Charges	376,317	0	0	0
Total Governmental Activities	105,756,895	18,866,234	37,653,165	630,347
<u>Business-Type Activities</u>				
Building Inspection	902,766	1,088,611	0	0
Nursing Home	6,043,274	5,990,056	0	0
Landfill	1,746,552	1,793,624	0	0
Total Business-Type Activities	8,692,592	8,872,291	0	0
Total Primary Government	\$114,449,487	\$27,738,525	\$37,653,165	\$630,347
<u>Component Units</u>				
Wood Lane Industries	\$4,355,935	\$4,441,890	\$46,238	\$0
Wood Lane Residential Services/Properties	12,103,672	11,820,363	149,108	0
Total Component Units	\$16,459,607	\$16,262,253	\$195,346	\$0

General Revenues:

Property Taxes Levied for:
General Operating
Health-Alcohol, Drug Addiction, and Mental Health Services
Human Services-Job and Family Services
Human Services-Developmental Disabilities
Human Services-Senior Citizens
Conservation and Recreation-Historical Center
Permissive Sales Taxes
Other Taxes
Grants and Entitlements not Restricted to Specific Programs
Interest
Donations
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets at Beginning of Year

Net Assets End of Year

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
(\$12,623,785)	\$0	(\$12,623,785)	\$0	\$0
(4,989,658)	0	(4,989,658)	0	0
(399,357)	0	(399,357)	0	0
(132,154)	0	(132,154)	0	0
(6,698,283)	0	(6,698,283)	0	0
(295,613)	0	(295,613)	0	0
(5,729,295)	0	(5,729,295)	0	0
(301,063)	0	(301,063)	0	0
(1,329,943)	0	(1,329,943)	0	0
(329,650)	0	(329,650)	0	0
(12,726,792)	0	(12,726,792)	0	0
(2,396,924)	0	(2,396,924)	0	0
(266,662)	0	(266,662)	0	0
(11,653)	0	(11,653)	0	0
(376,317)	0	(376,317)	0	0
(48,607,149)	0	(48,607,149)	0	0
0	185,845	185,845	0	0
0	(53,218)	(53,218)	0	0
0	47,072	47,072	0	0
0	179,699	179,699	0	0
(48,607,149)	179,699	(48,427,450)	0	0
0	0	0	132,193	0
0	0	0	0	(134,201)
0	0	0	132,193	(134,201)
5,911,834	0	5,911,834	0	0
6,141,757	0	6,141,757	0	0
246,375	0	246,375	0	0
10,170,679	0	10,170,679	0	0
1,744,844	0	1,744,844	0	0
125,778	0	125,778	0	0
16,721,733	0	16,721,733	0	0
111,339	0	111,339	0	0
2,643,316	0	2,643,316	0	0
2,147,839	4	2,147,843	1,861	11,880
0	0	0	566	213,887
1,368,804	0	1,368,804	47,790	62,517
47,334,298	4	47,334,302	50,217	288,284
(143,303)	143,303	0	0	0
47,190,995	143,307	47,334,302	50,217	288,284
(1,416,154)	323,006	(1,093,148)	182,410	154,083
169,279,951	808,781	170,088,732	561,567	6,638,943
\$167,863,797	\$1,131,787	\$168,995,584	\$743,977	\$6,793,026

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2011

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$19,617,419	\$5,659,776	\$3,517,854	\$7,129,314
Cash and Cash Equivalents in Segregated Accounts	25,020	0	0	0
Accounts Receivable	52,542	1,030	0	37,940
Accrued Interest Receivable	307,447	0	0	0
Permissive Sales Taxes Receivable	4,547,690	0	0	0
Due from Other Governments	1,351,784	3,333,296	1,471,031	436,545
Prepaid Items	378,889	0	8,311	27,181
Materials and Supplies Inventory	173,477	378,128	0	24,597
Interfund Receivable	2,088,040	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	232,951	0	0	0
Property Taxes Receivable	6,029,363	0	6,486,561	3,337,542
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$34,804,622	\$9,372,230	\$11,483,757	\$10,993,119
<u>Liabilities</u>				
Accrued Wages Payable	\$754,744	\$75,275	\$17,441	\$104,912
Accounts Payable	504,309	14,521	646,998	230,049
Contracts Payable	1,809	248,239	0	0
Matured Compensated Absences Payable	106,635	0	0	0
Due to Other Governments	568,876	49,020	26,091	98,202
Due to External Parties	4,675	4,309	0	61,050
Interfund Payable	0	0	0	2,554
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Deferred Revenue	10,623,656	2,721,430	7,628,593	3,559,139
Retainage Payable	0	35,803	0	0
Total Liabilities	12,564,704	3,148,597	8,319,123	4,055,906
<u>Fund Balance</u>				
Nonspendable	2,186,934	378,128	8,311	51,778
Restricted	0	5,845,505	3,156,323	6,885,435
Assigned	2,328,060	0	0	0
Unassigned (Deficit)	17,724,924	0	0	0
Total Fund Balance	22,239,918	6,223,633	3,164,634	6,937,213
Total Liabilities and Fund Balance	\$34,804,622	\$9,372,230	\$11,483,757	\$10,993,119

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	Other Governmental	Total
\$23,658,887	\$19,569,194	\$79,152,444
64,091	128,693	217,804
0	371,712	463,224
0	0	307,447
0	0	4,547,690
1,672,955	1,984,216	10,249,827
30,455	37,507	482,343
23,628	4,268	604,098
0	828,228	2,916,268
0	0	232,951
11,026,797	1,925,026	28,805,289
0	735,343	735,343
0	874,767	874,767
<u>\$36,476,813</u>	<u>\$26,458,954</u>	<u>\$129,589,495</u>
\$328,495	\$119,654	\$1,400,521
336,559	314,310	2,046,746
0	75,769	325,817
11,265	8,825	126,725
158,017	54,898	955,104
0	1,697	71,731
345	2,140,356	2,143,255
0	24,000	24,000
0	23,742	23,742
11,914,830	4,657,146	41,104,794
0	81,655	117,458
<u>12,749,511</u>	<u>7,502,052</u>	<u>48,339,893</u>
54,083	41,775	2,721,009
23,673,219	9,045,870	48,606,352
0	11,117,840	13,445,900
0	(1,248,583)	16,476,341
<u>23,727,302</u>	<u>18,956,902</u>	<u>81,249,602</u>
<u>\$36,476,813</u>	<u>\$26,458,954</u>	<u>\$129,589,495</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Assets of Governmental Activities
 December 31, 2011

Total Governmental Fund Balance \$81,249,602

Amounts reported for governmental activities on the statement of net assets are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 76,208,487

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

Accounts Receivable	345,424	
Accrued Interest Receivable	246,411	
Permissive Sales Taxes Receivable	3,215,958	
Due from Other Governments	7,615,939	
Interfund Receivable	1,006	
Property Taxes Receivable	1,510,934	
Special Assessments Receivable	874,767	
		13,810,439

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 71,149

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (1,522,598)

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

General Obligation Bonds Payable	(4,946,729)	
Special Assessment Bonds Payable	(268,000)	
Compensated Absences Payable	(4,757,675)	
Capital Leases Payable	(47,593)	
		(10,019,997)

Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due. (20,986)

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets. 8,087,701

Net Assets of Governmental Activities \$167,863,797

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2011

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$5,957,384	\$0	\$6,175,926	\$72,348
Permissive Sales Taxes	16,519,667	0	0	0
Permissive Motor Vehicle License Taxes	0	3,982,973	0	0
Other Taxes	26,487	0	27,525	0
Charges for Services	6,249,842	432,500	231	0
Licenses and Permits	8,261	0	0	0
Fines, Costs, and Forfeitures	256,347	161,588	0	0
Intergovernmental	3,742,764	2,955,705	7,922,446	6,913,807
Special Assessments	0	0	0	0
Interest	1,925,193	13,157	0	0
Other	496,888	0	1,725	5,152
Total Revenues	35,182,833	7,545,923	14,127,853	6,991,307
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	15,577,975	0	0	0
Judicial	7,140,735	0	0	0
Intergovernmental	399,357	0	0	0
Public Safety	7,200,561	0	0	0
Public Works	616,364	6,060,478	0	0
Health	289,827	0	13,466,580	0
Human Services	574,803	0	0	8,484,581
Conservation and Recreation	143,416	0	0	0
Economic Development	483,817	0	0	0
Other	488,864	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	45,997	0	0
Interest and Fiscal Charges	0	3,248	0	0
Total Expenditures	32,915,719	6,109,723	13,466,580	8,484,581
Excess of Revenues Over (Under) Expenditures	2,267,114	1,436,200	661,273	(1,493,274)
<u>Other Financing Sources (Uses)</u>				
Transfers In	4,822,892	250,000	0	0
Transfers Out	(2,416,654)	0	0	(78,614)
Total Other Financing Sources (Uses)	2,406,238	250,000	0	(78,614)
Changes in Fund Balance	4,673,352	1,686,200	661,273	(1,571,888)
Fund Balance at Beginning of Year	17,566,566	4,537,433	2,503,361	8,509,101
Fund Balance End of Year	\$22,239,918	\$6,223,633	\$3,164,634	\$6,937,213

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$10,209,953	\$1,884,330	\$24,299,941
0	0	16,519,667
0	0	3,982,973
48,961	8,366	111,339
1,247,481	2,692,286	10,622,340
0	432,511	440,772
0	379,052	796,987
15,379,695	5,190,130	42,104,547
0	766,680	766,680
12,047	22,108	1,972,505
150	864,889	1,368,804
<u>26,898,287</u>	<u>12,240,352</u>	<u>102,986,555</u>
0	1,602,557	17,180,532
0	1,443,417	8,584,152
0	0	399,357
0	1,045,478	8,246,039
0	1,429,720	8,106,562
0	264,937	14,021,344
28,208,952	4,186,417	41,454,753
0	149,309	292,725
0	597,461	1,081,278
0	966	489,830
0	1,807,739	1,807,739
0	697,000	742,997
0	316,795	320,043
<u>28,208,952</u>	<u>13,541,796</u>	<u>102,727,351</u>
<u>(1,310,665)</u>	<u>(1,301,444)</u>	<u>259,204</u>
0	2,328,904	7,401,796
<u>(750,000)</u>	<u>(72,296)</u>	<u>(3,317,564)</u>
<u>(750,000)</u>	<u>2,256,608</u>	<u>4,084,232</u>
(2,060,665)	955,164	4,343,436
<u>25,787,967</u>	<u>18,001,738</u>	<u>76,906,166</u>
<u>\$23,727,302</u>	<u>\$18,956,902</u>	<u>\$81,249,602</u>

Wood County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2011

Changes in Fund Balance - Total Governmental Funds \$4,343,436

Amounts reported for governmental activities on the statement of activities are different because of the following:

Governmental funds report capital outlays as expenditures. However, on 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 outlays in the current year:

Capital Outlay - Nondepreciable Capital Assets	1,076,139	
Capital Outlay - Depreciable Capital Assets	1,843,241	
Capital Contributions	370	
Depreciation	<u>(4,589,505)</u>	(1,669,755)

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (102,263)

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

Property Taxes	41,326	
Permissive Sales Taxes	202,066	
Permissive Motor Vehicle License Taxes	(36,982)	
Charges for Services	98,778	
Intergovernmental	(333,183)	
Special Assessments	(86,087)	
Interest	<u>(49,636)</u>	(163,718)

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net assets.

General Obligation Bonds Payable	590,000	
Special Assessment Bonds Payable	107,000	
Capital Leases Payable	<u>45,997</u>	742,997

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net assets. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. Issuance costs are reported as an expenditure when paid in governmental funds but are amortized on the statement of activities. Accounting losses are amortized over the life of the debt on the statement of activities.

Accrued Interest Payable	2,758	
Amortization of Premium	18,955	
Amortization of Issuance Cost	(5,784)	
Amortization of Accounting Loss	<u>(72,203)</u>	(56,274)

Wood County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2011
 (continued)

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. \$28,563

The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.

Interest Revenue	238,157	
Transfers In	446,190	
Transfers Out	(4,673,725)	
Allocated to Activities	<u>(417,608)</u>	(4,406,986)

The internal service fund used by management to charge the cost of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year. (132,154)

Change in Net Assets of Governmental Activities (\$1,416,154)

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
<u>Revenues</u>				
Property Taxes	\$6,727,329	\$6,101,875	\$6,018,399	(\$83,476)
Permissive Sales Tax:	14,750,000	14,750,000	16,397,517	1,647,517
Other Taxes	40,010	29,798	26,487	(3,311)
Charges for Services	5,804,730	5,937,093	6,254,006	316,913
Licenses and Permits	6,525	6,525	8,261	1,736
Fines, Costs, and Forfeiture:	232,200	232,200	254,875	22,675
Intergovernmental	2,926,866	3,254,527	3,767,509	512,982
Interest	1,800,000	1,450,000	1,580,792	130,792
Other	362,741	362,741	534,209	171,468
Total Revenues	32,650,401	32,124,759	34,842,055	2,717,296
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	17,366,235	17,574,558	15,980,803	1,593,755
Judicial	7,703,797	7,796,781	7,261,305	535,476
Public Safety	7,604,388	7,631,090	7,067,174	563,916
Public Works	588,881	588,881	583,170	5,711
Health	292,513	293,965	293,965	0
Human Services	639,565	639,565	575,178	64,387
Conservation and Recreation	143,376	143,416	143,416	0
Economic Development	556,634	559,443	515,582	43,861
Other	2,548,301	1,976,008	518,591	1,457,417
Intergovernmental	399,608	400,313	399,357	956
Total Expenditures	37,843,298	37,604,020	33,338,541	4,265,479
Excess of Revenues Over (Under) Expenditures	(5,192,897)	(5,479,261)	1,503,514	6,982,775
<u>Other Financing Sources (Uses)</u>				
Advances In	283,890	283,890	317,545	33,655
Advances Out	(672,710)	(672,710)	(672,710)	0
Transfers In	4,663,725	4,663,725	4,822,892	159,167
Transfers Out	(1,950,525)	(2,457,169)	(2,416,654)	40,515
Total Other Financing Sources (Uses)	2,324,380	1,817,736	2,051,073	233,337
Changes in Fund Balance	(2,868,517)	(3,661,525)	3,554,587	7,216,112
Fund Balance Beginning of Year	14,261,401	14,261,401	14,261,401	0
Prior Year Encumbrances Appropriated	510,373	510,373	510,373	0
Fund Balance End of Year	\$11,903,257	\$11,110,249	\$18,326,361	\$7,216,112

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
<u>Revenues</u>				
Permissive Motor Vehicle License Tax	\$3,995,000	\$3,995,000	\$3,945,817	(\$49,183)
Charges for Services	506,000	506,000	377,481	(128,519)
Fines, Costs, and Forfeiture:	100,000	100,000	161,813	61,813
Intergovernmental	2,295,000	2,295,000	2,939,464	644,464
Interest	5,000	5,000	11,986	6,986
	<u>6,901,000</u>	<u>6,901,000</u>	<u>7,436,561</u>	<u>535,561</u>
<u>Expenditures</u>				
Current:				
Public Works	8,214,014	9,084,505	7,745,855	1,338,650
	<u>8,214,014</u>	<u>9,084,505</u>	<u>7,745,855</u>	<u>1,338,650</u>
Excess of Revenues Under Expenditures	(1,313,014)	(2,183,505)	(309,294)	1,874,211
<u>Other Financing Sources</u>				
Transfers In	0	0	250,000	250,000
	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>
Changes in Fund Balance	(1,313,014)	(2,183,505)	(59,294)	2,124,211
Fund Balance Beginning of Year	2,799,114	2,799,114	2,799,114	0
Prior Year Encumbrances Appropriated	1,169,717	1,169,717	1,169,717	0
	<u>1,169,717</u>	<u>1,169,717</u>	<u>1,169,717</u>	<u>0</u>
Fund Balance End of Year	<u>\$2,655,817</u>	<u>\$1,785,326</u>	<u>\$3,909,537</u>	<u>\$2,124,211</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Alcohol, Drug Addiction, and Mental Health Services Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$7,869,815	\$6,234,185	\$6,234,185	\$0
Other Taxes	0	27,525	27,525	0
Charges for Services	0	231	231	0
Intergovernmental	9,190,000	8,237,520	8,237,520	0
Other	0	1,725	1,725	0
Total Revenues	17,059,815	14,501,186	14,501,186	0
<u>Expenditures</u>				
Current:				
Health	16,910,034	14,509,287	13,320,260	1,189,027
Excess of Revenues Over (Under) Expenditures	149,781	(8,101)	1,180,926	1,189,027
<u>Other Financing Uses</u>				
Transfers Out	(2,284,407)	(1,469,842)	0	1,469,842
Changes in Fund Balance	(2,134,626)	(1,477,943)	1,180,926	2,658,869
Fund Balance Beginning of Year	2,191,644	2,191,644	2,191,644	0
Prior Year Encumbrances Appropriated	62	62	62	0
Fund Balance End of Year	<u>\$57,080</u>	<u>\$713,763</u>	<u>\$3,372,632</u>	<u>\$2,658,869</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$3,659,154	\$0	\$0	\$0
Intergovernmental	16,676,439	6,820,130	6,660,919	(159,211)
Other	20,002	7,002	5,052	(1,950)
Total Revenues	20,355,595	6,827,132	6,665,971	(161,161)
<u>Expenditures</u>				
Current:				
Human Services	15,720,611	10,959,610	8,568,665	2,390,945
Excess of Revenues Over (Under) Expenditures	4,634,984	(4,132,478)	(1,902,694)	2,229,784
<u>Other Financing Sources (Uses)</u>				
Transfers In	65,000	0	0	0
Transfers Out	(180,766)	(110,766)	(78,614)	32,152
Total Other Financing Sources (Uses)	(115,766)	(110,766)	(78,614)	32,152
Changes in Fund Balance	4,519,218	(4,243,244)	(1,981,308)	2,261,936
Fund Balance Beginning of Year	8,830,914	8,830,914	8,830,914	0
Prior Year Encumbrances Appropriated	51,622	51,622	51,622	0
Fund Balance End of Year	\$13,401,754	\$4,639,292	\$6,901,228	\$2,261,936

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$10,452,890	\$10,296,672	\$10,301,044	\$4,372
Other Taxes	46,054	46,054	48,961	2,907
Charges for Services	581,347	581,347	1,268,467	687,120
Intergovernmental	15,268,682	14,998,876	15,342,114	343,238
Interest	750,000	750,000	11,876	(738,124)
Other	0	0	150	150
Total Revenues	27,098,973	26,672,949	26,972,612	299,663
<u>Expenditures</u>				
Current:				
Human Services	30,493,570	30,665,155	28,034,526	2,630,629
Excess of Revenues Expenditures	(3,394,597)	(3,992,206)	(1,061,914)	2,930,292
<u>Other Financing Uses</u>				
Transfers Out	(9,661,483)	(10,026,321)	(750,000)	9,276,321
Changes in Fund Balance	(13,056,080)	(14,018,527)	(1,811,914)	12,206,613
Fund Balance Beginning of Year	25,213,688	25,213,688	25,213,688	0
Fund Balance End of Year	<u>\$12,157,608</u>	<u>\$11,195,161</u>	<u>\$23,401,774</u>	<u>\$12,206,613</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2011

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Assets</u>					
<u>Current Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$1,313,131	\$1,463,968	\$785,680	\$3,562,779	\$390,384
Cash and Cash Equivalents in Segregated Accounts	87,741	168,517	0	256,258	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	66,577
Investments with Fiscal Agent	0	0	0	0	8,992,530
Accounts Receivable	0	109,549	124,337	233,886	0
Due from Other Governments	85,686	258,813	136,214	480,713	0
Due from External Parties	0	0	0	0	10,206
Prepaid Items	6,590	0	29,990	36,580	2,356
Materials and Supplies Inventory	0	52,664	32,164	84,828	0
Interfund Receivable	0	0	345	345	2,348
Total Current Assets	1,493,148	2,053,511	1,108,730	4,655,389	9,464,401
<u>Non-Current Assets</u>					
Unamortized Bond Issuance Costs	0	0	1,676	1,676	0
Nondepreciable Capital Assets	0	0	904,000	904,000	0
Depreciable Capital Assets, Net	45,343	1,613,714	630,527	2,289,584	0
Total Non-Current Assets	45,343	1,613,714	1,536,203	3,195,260	0
Total Assets	1,538,491	3,667,225	2,644,933	7,850,649	9,464,401
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	37,362	108,665	11,110	157,137	0
Accounts Payable	0	110,364	10,471	120,835	0
Contracts Payable	0	1,504	0	1,504	0
Due to Other Governments	8,588	52,531	20,758	81,877	241,421
Interfund Payable	0	0	775,706	775,706	0
Claims Payable	0	0	0	0	1,135,279
Accrued Interest Payable	0	383	181	564	0
General Obligation Bonds Payable	0	40,000	90,000	130,000	0
Compensated Absences Payable	41,733	100,069	13,884	155,686	0
Capital Leases Payable	0	0	244,868	244,868	0
Total Current Liabilities	87,683	413,516	1,166,978	1,668,177	1,376,700
<u>Non-Current Liabilities</u>					
General Obligation Bonds Payable	0	45,000	936	45,936	0
Compensated Absences Payable	54,238	20,946	32,760	107,944	0
Capital Leases Payable	0	0	678,746	678,746	0
Closure/Postclosure Costs Payable	0	0	5,740,657	5,740,657	0
Total Non-Current Liabilities	54,238	65,946	6,453,099	6,573,283	0
Total Liabilities	141,921	479,462	7,620,077	8,241,460	1,376,700
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	45,343	1,528,714	521,653	2,095,710	0
Unrestricted (Deficit)	1,351,227	1,659,049	(5,496,797)	(2,486,521)	8,087,701
Total Net Assets (Deficit)	\$1,396,570	\$3,187,763	(\$4,975,144)	(390,811)	\$8,087,701

Net assets reported for business-type activities on the statement of net assets is different because it includes a proportionate share of the balance of the internal service fund.

1,522,598

Net Assets of Business-Type Activities

1,131,787

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2011

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$1,519	\$5,990,056	\$1,793,624	\$7,785,199	\$6,755,734
Licenses, Permits, and Inspections	1,087,092	0	0	1,087,092	0
Other	0	0	0	0	20,693
Total Operating Revenues	1,088,611	5,990,056	1,793,624	8,872,291	6,776,427
<u>Operating Expenses</u>					
Personal Services	723,351	3,528,550	438,831	4,690,732	626
Materials and Supplies	3,500	617,831	299,637	920,968	0
Contractual Services	19,057	1,579,466	185,000	1,783,523	990,284
Claims	0	0	0	0	6,354,408
Other	122,396	160,511	293,561	576,468	60,416
Depreciation	22,980	90,082	454,253	567,315	0
Total Operating Expenses	891,284	5,976,440	1,671,282	8,539,006	7,405,734
Operating Income (Loss)	197,327	13,616	122,342	333,285	(629,307)
<u>Non-Operating Revenues (Expenses)</u>					
Interest Revenue	0	4	0	4	238,157
Interest Expense	0	(6,570)	(67,471)	(74,041)	0
Total Non-Operating Revenues (Expenses)	0	(6,566)	(67,471)	(74,037)	238,157
Income (Loss) Before Transfers	197,327	7,050	54,871	259,248	(391,150)
Transfers In	0	0	143,303	143,303	446,190
Transfers Out	0	0	0	0	(4,673,725)
Changes in Net Assets	197,327	7,050	198,174	402,551	(4,618,685)
Net Assets (Deficit) Beginning of Year	1,199,243	3,180,713	(5,173,318)		12,706,386
Net Assets (Deficit) End of Year	\$1,396,570	\$3,187,763	(\$4,975,144)		\$8,087,701

The change in net assets reported for business-type activities on the statement of activities is different because it includes a proportionate share of the net loss of the internal service fund.

(79,545)

Change in Net Assets of Business-Type Activities

\$323,006

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Business-Type Activities				Governmental Activity
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
Increase (Decrease) in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$1,076,785	\$6,459,345	\$1,701,811	\$9,237,941	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	6,743,180
Cash Payments for Personal Services	(692,672)	(3,555,054)	(450,822)	(4,698,548)	(626)
Cash Payments to Suppliers	(5,394)	(622,667)	(292,719)	(920,780)	0
Cash Payments for Contractual Services	(18,018)	(1,549,009)	(415,532)	(1,982,559)	(977,415)
Cash Payments for Claims	0	0	0	0	(6,834,755)
Cash Received from Other Revenues	1,519	4,042	19,274	24,835	20,693
Cash Payments for Other Expenses	(122,396)	(165,248)	(292,654)	(580,298)	(60,416)
Net Cash Provided by (Used for) Operating Activities	239,824	571,409	269,358	1,080,591	(1,109,339)
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Payments for Advances Out	0	0	(32,000)	(32,000)	0
Cash Received from Transfers In	0	0	143,303	143,303	446,190
Cash Payments for Transfers Out	0	0	0	0	(4,673,725)
Net Cash Provided by (Used for) Noncapital Financing Activities	0	0	111,303	111,303	(4,227,535)
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	0	(36,430)	(40,200)	(76,630)	0
Principal Paid on General Obligation Bonds	0	(40,000)	(135,000)	(175,000)	0
Interest Paid on General Obligation Bonds	0	(6,750)	(31,361)	(38,111)	0
Lease Principal	0	0	(224,112)	(224,112)	0
Lease Interest	0	0	(35,616)	(35,616)	0
Net Cash Used for Capital and Related Financing Activities	0	(83,180)	(466,289)	(549,469)	0
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(4,124,676)
Sale of Investments	0	0	0	0	3,404,036
Interest on Investments	0	4	0	4	238,157
Net Cash Provided by (Used for) Investing Activities	0	4	0	4	(482,483)
Net Increase (Decrease) in Cash and Cash Equivalents	239,824	488,233	(85,628)	642,429	(5,819,357)
Cash and Cash Equivalents Beginning of Year	1,161,048	1,144,252	871,308	3,176,608	6,276,318
Cash and Cash Equivalents End of Year	\$1,400,872	\$1,632,485	\$785,680	\$3,819,037	\$456,961

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011
(continued)

	Business-Type Activities			Governmental	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Operating Income (Loss)	\$197,327	\$13,616	\$122,342	\$333,285	(\$629,307)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Closure and Postclosure Liability	0	0	(199,622)	(199,622)	0
Depreciation	22,980	90,082	454,253	567,315	0
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	0	309,909	(17,086)	292,823	0
(Increase) Decrease in Due from Other Governments	(10,307)	163,422	(55,108)	98,007	0
Increase in Due from External Parties	0	0	0	0	(10,206)
Increase in Prepaid Items	(2)	0	(90)	(92)	(486)
Decrease in Materials and Supplies Inventory	0	16,576	3,440	20,016	0
Increase in Interfund Receivable	0	0	(345)	(345)	(2,348)
Increase (Decrease) in Accrued Wages Payable	17,614	(1,455)	(3,683)	12,476	0
Decrease in Accounts Payable	0	(2,893)	(26,254)	(29,147)	0
Increase in Contracts Payable	0	1,504	0	1,504	0
Increase (Decrease) in Due to Other Governments	352	5,024	(19)	5,357	(65,782)
Decrease in Due to External Parties	0	0	(2,132)	(2,132)	0
Increase (Decrease) in Interfund Payable	(853)	0	787	(66)	0
Decrease in Claims Payable	0	0	0	0	(401,210)
Increase (Decrease) in Compensated Absences Payable	12,713	(24,376)	(7,125)	(18,788)	0
Total Adjustments	42,497	557,793	147,016	747,306	(480,032)
Net Cash Provided by (Used for) Operating Activities	<u>\$239,824</u>	<u>\$571,409</u>	<u>\$269,358</u>	<u>\$1,080,591</u>	<u>(\$1,109,339)</u>

See Accompanying Notes to the Basic Financial Statements

Non-Cash Investing Transaction

For 2011, the Health internal service fund's investments increased by \$171,242 to reflect investments at fair value as of December 31, 2011.

Wood County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2011

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$4,618,229	\$8,041,398
Cash and Cash Equivalents in Segregated Accounts	0	1,311,973
Accounts Receivable	0	1,039,585
Due from Other Governments	0	4,618,040
Due from External Parties	0	71,731
Property Taxes Receivable	0	121,482,346
Special Assessments Receivable	0	7,867,852
	4,618,229	\$144,432,925
<u>Liabilities</u>		
Due to Other Governments	0	\$138,721,287
Due to External Parties	0	10,206
Undistributed Assets	0	5,196,204
Deposits Held and Due to Others	0	505,228
	0	\$144,432,925
<u>Net Assets</u>		
Held in Trust for External Pool Participants	\$4,618,229	

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Change in Fiduciary Net Assets
Investment Trust Fund
For the Year Ended December 31, 2011

<u>Additions</u>	
Interest	\$14,404
Capital Transactions	<u>1,077,965</u>
Total Additions	1,092,369
 <u>Deductions</u>	
Operating Expenses	<u>0</u>
Net Increase in Assets Resulting from Operations	1,092,369
Distributions to Participants	<u>(14,718)</u>
Change in Net Assets	1,077,651
Net Assets Beginning of Year	<u>3,540,578</u>
Net Assets End of Year	<u><u>\$4,618,229</u></u>

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 1 - Reporting Entity

Wood County, Ohio (County) was created in 1820. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, and a Probate/Juvenile Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading.

A. Primary Government

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Wood County, this includes the Wood County Alcohol, Drug Addiction, and Mental Health Services Board (ADAMHSB); Wood County Board of Developmental Disabilities (Board of DD); and departments and activities that are directly operated by the elected County officials.

B. Component Units

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 organization's 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 organization's 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 the budget, the issuance of debt, or the levying of taxes.

Discretely Presented Component Units

The component unit columns on the financial statements identify the financial data of the County's component units, Wood Lane Industries and Wood Lane Residential Services/Properties. They are reported separately to emphasize that they are legally separate from the County. Information about these component units is presented in Notes 24 and 25 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 1 - Reporting Entity (continued)

Wood Lane Industries Wood Lane Industries (Industries) is a legally separate, not-for-profit corporation, served by a self-appointing Board of Trustees. Wood Lane Industries was established by the Wood County Board of Developmental Disabilities (Board of DD) to provide employment opportunities for the disabled. The land and building used by the Industries, on a rent free basis, are owned by the Board of DD. In addition, the Board of DD pays most administrative salaries, utilities, and various other expenses, such as those related to the rehabilitation program. Based on the significant relationship between the County and the Industries due to the services and resources provided by the County to the Industries and the Industries sole purpose of providing assistance to the developmentally disabled adults of Wood County, the Industries is reflected as a discretely presented component unit of Wood County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. Wood Lane Industries operates on a fiscal year ending June 30. Financial information can be obtained from its administration offices at 11160 East Gypsy Lane Road, Bowling Green, Ohio 43402.

Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. (Residential Services/Properties) is a legally separate, not-for-profit corporation, served by a self-appointing Board of Trustees. The purpose of the Residential Services/Properties is to promote, plan, develop, acquire, construct, foster, and monitor residential environments for developmentally disabled persons in Wood County. Based on the significant relationship between the County and Wood Lane Residential Services/Properties due to the resources provided by the County and the Residential Services/Properties sole purpose of providing assistance to the developmentally disabled adults of Wood County, the Residential Services/Properties is reflected as a discretely presented component unit of Wood County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. operate on a fiscal year ending December 31. Financial information can be obtained from its administration offices at 545 Pearl Street, Bowling Green, Ohio 43402.

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate organizations listed below, the County serves as fiscal agent, but the organizations are not considered part of Wood County. The Wood County Park District is reported as an investment trust fund since it represents the external portion of an investment pool. The remaining organizations are reported as agency funds within the financial statements:

- Wood County Park District
- Wood County General Health District
- Wood County Family and Children First
- Wood County Soil and Water Conservation District
- Wood County Emergency Planning Commission

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 1 - Reporting Entity (continued)

The County is associated with certain organizations which are defined as jointly governed organizations and related organizations. These organizations are presented in Notes 22 and 23 to the basic financial statements. These organizations are:

- Northwest Community Correctional Center
- Juvenile Residential Center
- Wood County Port Authority
- Wood County District Public Library
- Wood County Park District
- Wood County Regional Airport

Note 2 - Summary of Significant Accounting Policies

The financial statements of Wood County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental 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 to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County does not apply Financial Accounting Standards Board (FASB) Statements and Interpretations issued after November 30, 1989, to its business-type activities or to its enterprise funds. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

The County's basic financial statements consist of government-wide financial statements, including a statement of 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 statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. 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, and interest that is required to be used to support 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 governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements

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

B. 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. The funds of the County are presented in three categories: governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the County 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 purpose 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 County's major governmental funds:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Motor Vehicle and Gasoline Tax Fund - This fund accounts for resources derived from gasoline taxes and the sale of motor vehicle licenses. Expenditures are restricted by state law to county road and bridge repair/improvement programs.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Alcohol, Drug Addiction, and Mental Health Services Fund - This fund accounts for a county-wide property tax levy and federal and state grants that are primarily used to pay the costs of contracts with local mental health agencies that provide services to the public.

Job and Family Services Fund - This fund accounts for federal, state, and local resources restricted to providing general relief and to pay providers of medical assistance and social services.

Developmental Disabilities Fund - This fund accounts for the operation of a school for the developmentally disabled financed by a county-wide property tax levy and federal and state grants.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed, or assigned for a particular purpose.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows.

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 following are the County's major enterprise funds:

Building Inspection Fund - This fund accounts for charges for inspections and for expenses related to the inspection process.

Nursing Home Fund - This fund accounts for the daily operations of the County nursing home. Revenue is generated from resident fees and charges for services and is used to pay other agencies for services, to fund the daily costs of operations, and to provide services to the residents such as laundry, transportation, personal care items, and incidental medical supplies.

Landfill Fund - This fund accounts for fees collected at the County landfill for dumping waste.

Internal Service Funds - The internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County's internal service funds account for monies received from workers' compensation premiums charged to each County department and for the activities of the self insurance program for employee health, vision, dental, and drug card benefits.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 not available to support the County's own programs. The County's investment trust fund accounts for the external portion of the County's investment pool. The County's agency funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total 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 are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects 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 financial statements and the fund financial statements for governmental funds.

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

The investment trust fund is accounted for using a flow of economic resources measurement focus.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and 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 Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means 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 thirty-one days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. 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 the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes; charges for services; fines, costs, and forfeitures; state-levied locally shared taxes (including gasoline tax and motor vehicle license fees); grants; and interest.

Deferred Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2011, but were levied to finance 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Expenses/Expenditures

On the accrual basis, 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.

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, department, and object level for all funds. Budgetary information for the Law Enforcement-Prosecutor, Drug Enforcement, and Commissary special revenue funds, the Health internal service fund, the investment trust fund, and the component units is not reported because they are not included in the entity for which the "appropriated budget" is adopted or because no activity was anticipated for the fund.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources requested by the County Commissioners prior to year end.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriations resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

F. Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Cash and cash equivalents and investments that are held separately within departments of the County or by a fiscal agent are recorded as "Cash and Cash Equivalents in Segregated Accounts", "Cash and Cash Equivalents with Fiscal Agent", and "Investments with Fiscal Agent", respectively.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Cash and cash equivalents of the component units are held by the component units and are recorded as “Cash and Cash Equivalents in Segregated Accounts”.

During 2011, the County invested in nonnegotiable certificates of deposit, federal agency securities, U.S. Treasury notes, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s net asset value per share, which is the price the investment could be sold for on December 31, 2011.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2011 was \$1,925,193, which includes \$1,481,524 assigned from other County funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2011, 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.

H. Inventory

Inventory is presented at cost on a first-in, first-out basis and is expended/expensed when used. Inventory consists of expendable supplies held for consumption.

I. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. Unclaimed monies that have a legal restriction on their expenditure are reported as restricted.

J. Unamortized Bond Issuance Costs/Bond Premiums

Issuance costs and bond premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges and are generally paid from debt proceeds. Bond premiums are presented as an addition to the face amount of bonds payable.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

K. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net assets but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of ten thousand dollars. 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 capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to 1980. Depreciation is computed using the straight-line method over the following useful lives:

Buildings and Building Improvements	25-50 years
Improvements Other Than Buildings	5-25 years
Roads	15-40 years
Bridges	65 years
Machinery and Equipment	5 years
Computer Equipment	5 years
Furniture and Fixtures	10 years
Vehicles	5 years

L. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from interfund loans or unpaid amounts for interfund services provided are reported as "Interfund Receivables/Payables". Interfund balances are eliminated on the statement of net assets, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as "Internal Balances".

M. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments. Accumulated unused sick leave is paid to employees who retire at various rates depending on length of service and department policy.

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 account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds, special assessment bonds, and capital leases are recognized as liabilities on the governmental fund financial statements when due.

O. Unamortized Loss on Advance Refunding

For advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as a reduction of the face amount of the new debt.

P. 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 balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or 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 resources restricted for real estate assessment and collection, various public safety activities, and activities of the County's courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Q. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

Nonspendable - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The “not in spendable form” includes items that are not expected to be converted to cash. It also includes the long-term portion of interfund receivables.

Restricted - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or law or regulations of other governments, or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

Committed - The committed classification includes amounts that can be used only for the specific purposes determined by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Commissioners or by a County official delegated that authority by resolution.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

R. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for building inspections, nursing home care, and landfill use, as well as for premiums charged in the internal service funds. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are reported as nonoperating.

S. Capital Contributions

Capital contributions arise from outside contributions of capital assets.

T. Interfund Transactions

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

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

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/expenses 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.

U. Estimates

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 3 - Accountability and Compliance

A. Accountability

At December 31, 2011, the Brownfields Grant special revenue fund, Bond Retirement debt service fund, and the Construction - Courthouse and Construction - Justice Center capital project funds had deficit fund balances, in the amount of \$823, \$628,720, \$333,676 and \$173,096, respectively, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net assets in the Landfill enterprise fund, in the amount of \$4,975,144, is the result of accumulated operating losses and the requirement to report future postclosure costs. Effective January 1, 2006, the Landfill increased solid waste and construction/demolition disposal rates in \$2 increments over the following three years. Currently, the disposal rate is \$15.

B. Compliance

At December 31, 2011, the Historical Museum capital projects fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$8,109. The County Auditor will review appropriations to ensure they are within available resources.

Note 4 - 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, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual for the General Fund; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Developmental Disabilities 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. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).
4. The County has certain activities within the General Fund that are not budgeted by the County Commissioners. However, this activity is included as part of the reporting entity when preparing financial statements that conform with GAAP.
5. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 4 - Budgetary Basis of Accounting (continued)

Adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis are as follows:

Changes in Fund Balance					
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities
GAAP Basis	\$4,673,352	\$1,686,200	\$661,273	(\$1,571,888)	(\$2,060,665)
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2010, Received in Cash 2011	1,676,438	504,705	644,073	0	832,418
Accrued 2011, Not Yet Received in Cash	(1,747,947)	(612,896)	(328,999)	(252,888)	(784,922)
Expenditure Accruals:					
Accrued 2010, Paid in Cash 2011	(1,632,825)	(488,711)	(549,273)	(423,103)	(661,372)
Accrued 2011, Not Yet Paid in Cash	1,941,048	427,167	690,530	496,767	834,681
Cash Adjustments:					
Unrecorded Activity 2010	539,209	517	199,911	0	337,919
Unrecorded Activity 2011	(804,499)	(1,688)	(141,652)	(72,448)	(246,999)
Prepaid Items	(42,225)	0	8,633	2,101	9,616
Materials and Supplies Inventory	31,094	173,963	0	(4,211)	1,615
Advances In	317,545	0	0	0	0
Advances Out	(672,710)	0	0	0	0
Excess of Revenues Over Expenditures for Nonbudgeted Activity	(4,383)	0	0	0	(64,091)
Encumbrances Outstanding at Year End (Budget Basis)	(719,510)	(1,748,551)	(3,570)	(155,638)	(10,114)
Budget Basis	\$3,554,587	(\$59,294)	\$1,180,926	(\$1,981,308)	(\$1,811,914)

Note 5 - Deposits and Investments

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 5 - Deposits and Investments (continued)

Monies held by the County, which are not considered as active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 5 - Deposits and Investments (continued)

11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$10,199,349 of the County's bank balance of \$23,705,879 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 5 - Deposits and Investments (continued)

Investments

As of December 31, 2011, the County had the following investments:

	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
Federal Home Loan Mortgage Corporation Notes	\$16,691,243	\$0	\$16,691,243
Federal Farm Credit Bank Notes	8,126,246	0	8,126,246
Federal Home Loan Bank Notes	12,274,546	352,006	11,922,540
Federal Home Loan Bank Bonds	211,430	104,290	107,140
Federal National Mortgage Association Notes	47,510,907	51,395	47,459,512
U.S. Treasury Notes	772,208	0	772,208
Mutual Funds	66,577	66,577	0
STAR Ohio	170,653	170,653	0
Total Investments	\$85,823,810	\$744,921	\$85,078,889

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific obligation or debt of the County.

All securities carry a rating of AAA by Moody's. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 5 - Deposits and Investments (continued)

The County has adopted a policy of investing 60 percent of its available funds in long-term securities; however, the County has not limited the amount that may be invested in a particular security or issuer. The following table indicates the percentage of each investment compared to the County's total portfolio.

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Home Loan Mortgage Corporation	\$16,691,243	19.45%
Federal Farm Credit Bank	8,126,246	9.47
Federal Home Loan Bank	12,485,976	14.55
Federal National Mortgage Association	47,510,907	55.36

Note 6 - Investment Pool

The County serves as fiscal agent for the Wood County Park District, a legally separate entity. The County pools the monies of this entity with the County's for investment purposes. Participation in the pool is voluntary. The County cannot allocate its investments between the internal and external investment pools. The investment pool is not registered with the SEC as an investment company. The fair value of investments is determined annually. The pool does not issue shares. Each participant is allocated a pro rata share of each investment at fair value along with a pro rata share of interest that it earns.

Condensed financial information for the investment pool is as follows:

Statement of Net Assets
December 31, 2011

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$95,998,185
Accrued Interest Receivable	307,447
Total Assets	<u>\$96,305,632</u>
 <u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$91,687,403
External Portion	4,618,229
Total Net Assets Held in Trust for Pool Participants	<u>\$96,305,632</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 6 - Investment Pool (continued)

Statement of Changes in Net Assets
December 31, 2011

<u>Revenues</u>	
Interest	\$2,225,070
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	2,225,070
Distributions to Participants	(1,619,413)
Capital Transactions	(493,061)
Total Increase in Net Assets	112,596
Net Assets Beginning of Year	96,193,036
Net Assets End of Year	<u>\$96,305,632</u>

Investments

As of December 31, 2011, the County's investment pool had the following investments:

	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	
		<u>Less Than 1</u>	<u>1-5</u>
Federal Home Loan Mortgage Corporation Notes	\$15,538,045	\$0	\$15,538,045
Federal Farm Credit Bank Notes	6,024,960	0	6,024,960
Federal Home Loan Bank Notes	11,559,370	0	11,559,370
Federal National Mortgage Association Notes	43,471,675	0	43,471,675
STAR Ohio	170,653	170,653	0
Total Investments	<u>\$76,764,703</u>	<u>\$170,653</u>	<u>\$76,594,050</u>

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific obligation or debt of the County.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 6 - Investment Pool (continued)

All securities carry a rating of AAA by Moody's. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

The County has adopted a policy of investing 60 percent of its available funds in long-term securities; however, has not limited the amount that may be invested in a particular security or issuer. The following table indicates the percentage of each investment to the total portfolio.

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	\$15,538,045	20.24%
Federal Farm Credit Bank	6,024,960	7.85
Federal Home Loan Bank	11,559,370	15.06
Federal National Mortgage Association	43,471,675	56.63

Note 7 - Receivables

Receivables at December 31, 2011, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; interfund; property taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$651,222, will not be received within one year. Special assessments receivable, in the amount of \$175,986, will not be received within one year. At December 31, 2011, the amount of delinquent special assessments was \$30,755. All other receivables are considered fully collectible within one year, except for the following: interfund; drug testing and supervision costs for adult probation reported in the General Fund; and fines, costs, and restitution for criminal, civil, and domestic cases reported in the agency funds.

The following receivables are presented net of an allowance for uncollectible accounts as follows:

	General	Agency
Gross Accounts Receivable	\$222,063	\$11,011,253
Less Allowance for Uncollectible Accounts	(169,521)	(9,971,668)
Net Accounts Receivable	\$52,542	\$1,039,585

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 7 - Receivables (continued)

Receivables recorded on the County's financial statements are recorded to the extent the amounts are determined material and substantiated, not only by supporting documentation but also by a reasonable systematic method of determining their existence, completeness, valuation, and collectibility. Using this criteria, the County has elected to not record child support arrearages in the agency funds. These amounts, while potentially significant, are not considered measurable and, because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Notes receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program, Housing Assistance program, and the Revolving Loan program. The notes have an annual interest rate of 3 to 4 percent and are repaid over seven to fifteen years. A summary of the changes in notes receivable during 2011 follows:

	Balance January 1, 2011	New Loans	Repayments	Balance December 31, 2011
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$29,759	\$0	\$0	\$29,759
Homebuyer Assistance	218,153	44,812	9,736	253,229
Revolving Loan				
American Cold Forge, LLC	445,660	51,626	44,931	452,355
	<u>\$693,572</u>	<u>\$96,438</u>	<u>\$54,667</u>	<u>\$735,343</u>

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$730,585
Sheriff's Contracts	49,639
Sheriff's Grant	8,279
Detention Contract	36,958
Public Defender	43,056
Election Costs	121,613
Homestead and Rollback	340,630
Charges for Services	2,399
Bowling Green Municipal Court	15,481
Other	3,144
Total General Fund	<u>1,351,784</u>

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Motor Vehicle and Gasoline Tax	
Gasoline Tax	\$1,155,104
Motor Vehicle License Fees	1,972,909
Issue I	88,416
Fines and Costs	11,067
Ohio Department of Transportation	32,443
Charges for Services	73,357
Total Motor Vehicle and Gasoline Tax	3,333,296
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	1,034,341
Homestead and Rollback	361,791
Personal Property Phase-Out	74,899
Total Alcohol, Drug Addiction, and Mental Health Services	1,471,031
Job and Family Services	
Job and Family Services	214,948
Homestead and Rollback	188,433
Personal Property Phase-Out	33,164
Total Job and Family Services	436,545
Developmental Disabilities	
Title VI	10,975
Inform and Refer	7,292
Target Case Management	64,939
Day Hab	72,265
Bridges	32,990
Home Improvement	30,050
Homestead and Rollback	582,450
Personal Property Phase-Out	192,596
Charges for Services	679,398
Total Developmental Disabilities	1,672,955
Total Major Funds	8,265,611
Nonmajor Funds	
Law Library	
Fines and Costs	15,680
Child Support Enforcement Agency	
CSEA	263,942
Juvenile Court	
VOCA	18,983
Victims of Crime Assistance - Prosecutor	
VOCA	39,339

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Historical Center	
Homestead and Rollback	\$7,248
Senior Citizens	
Homestead and Rollback	101,464
Personal Property Phase-Out	16,688
Total Senior Citizens	118,152
Solid Waste Management District	
Recycle Ohio	343,666
Community Development Block Grant	
CDBG	122,914
Sheriff	
Drug Awareness Resistance Education (D.A.R.E)	30,775
Electronic Monitoring	
Electronic Monitoring	48,016
Adult Probation	
Intensive Supervision - Probate	105,295
Emergency Management Agency	
State Homeland Security	253,371
Brownfields Grant	
Brownfields Assessment	823
Construction- Courthouse	
Construction- Courthouse	446,078
Construction- Justice Center	
Construction- Justice Center	169,934
Total Nonmajor Funds	1,984,216
Total Governmental Activities	\$10,249,827
Business-Type Activities	
Major Funds	
Building Inspection	
Licenses, Permits, and Inspections	\$85,686
Nursing Home	
Medicaid/Medicare	258,813
Landfill	
Charges for Services	136,214
Total Business-Type Activities	\$480,713

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 7 - Receivables (continued)

Agency Funds	
Local Government	\$1,537,472
Library Local Government	1,558,413
Gasoline Tax	855,600
Motor Vehicle License Fees	666,555
Total Agency Funds	<u><u>\$4,618,040</u></u>

Note 8 - Permissive Sales and Use Tax

In 1987, the County Commissioners, by resolution, imposed a 1 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month.

Note 9 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2011 represent the collection of 2010 taxes. Real property taxes received in 2011 were levied after October 1, 2010, on the assessed values as of January 1, 2010, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2011 represent the collection of 2010 taxes. Public utility real and tangible personal property taxes received in 2011 became a lien on December 31, 2009, were levied after October 1, 2010, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 9 - Property Taxes (continued)

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2011, and for which there was an enforceable legal claim. In governmental funds, the entire receivable has been deferred since current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

The full tax rate for all County operations for the year ended December 31, 2011, was \$13.90 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2011 property tax receipts were based are as follows:

Real Property	
Residential	\$1,951,467,950
Agriculture	136,860,100
Commercial/Industrial/Mineral	699,078,830
Public Utility Property	
Real	4,438,780
Personal	72,328,340
Total Assessed Value	\$2,864,174,000

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,884,470	\$0	\$0	\$2,884,470
Construction in Progress	729,132	1,076,139	(618,784)	1,186,487
Total Nondepreciable Capital Assets	3,613,602	1,076,139	(618,784)	4,070,957

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 10 - Capital Assets (continued)

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
Governmental Activities: (continued)				
Depreciable Capital Assets				
Buildings and Building Improvements	\$37,980,955	\$618,784	\$0	\$38,599,739
Improvements Other Than Buildings	8,943,359	0	0	8,943,359
Roads	46,890,154	534,624	0	47,424,778
Bridges	40,173,975	415,453	(62,378)	40,527,050
Machinery and Equipment	6,911,000	147,152	(118,404)	6,939,748
Computer Equipment	2,851,613	106,387	(690,413)	2,267,587
Furniture and Fixtures	742,675	0	(11,328)	731,347
Vehicles	7,582,393	639,995	(545,604)	7,676,784
Total Depreciable Capital Assets	<u>152,076,124</u>	<u>2,462,395</u>	<u>(1,428,127)</u>	<u>153,110,392</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(14,954,247)	(774,245)	0	(15,728,492)
Improvements Other Than Buildings	(3,789,548)	(276,874)	0	(4,066,422)
Roads	(32,824,331)	(1,474,453)	0	(34,298,784)
Bridges	(11,892,148)	(598,983)	39,254	(12,451,877)
Machinery and Equipment	(5,518,648)	(521,795)	111,511	(5,928,932)
Computer Equipment	(2,635,378)	(82,157)	638,378	(2,079,157)
Furniture and Fixtures	(624,327)	(59,865)	11,328	(672,864)
Vehicles	(5,470,594)	(801,133)	525,393	(5,746,334)
Total Accumulated Depreciation	<u>(77,709,221)</u>	<u>(4,589,505)</u>	<u>1,325,864</u>	<u>(80,972,862)</u>
Total Depreciable Capital Assets, Net	<u>74,366,903</u>	<u>(2,127,110)</u>	<u>(102,263)</u>	<u>72,137,530</u>
Governmental Activities Capital Assets, Net	<u>\$77,980,505</u>	<u>(\$1,050,971)</u>	<u>(\$721,047)</u>	<u>\$76,208,487</u>

Governmental activities accepted contributions of capital assets from outside sources, with a fair value of \$370 during 2011.

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 10 - Capital Assets (continued)

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
Business-Type Activities: (continued)				
Depreciable Capital Assets				
Buildings and Building Improvements	\$2,795,575	\$0	\$0	\$2,795,575
Improvements Other Than Buildings	1,345,055	0	0	1,345,055
Machinery and Equipment	4,010,428	76,630	0	4,087,058
Vehicles	358,704	0	0	358,704
Total Depreciable Capital Assets	<u>8,509,762</u>	<u>76,630</u>	<u>0</u>	<u>8,586,392</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(1,137,813)	(81,108)	0	(1,218,921)
Improvements Other Than Buildings	(1,065,545)	(70,091)	0	(1,135,636)
Machinery and Equipment	(3,217,114)	(394,379)	0	(3,611,493)
Vehicles	(309,021)	(21,737)	0	(330,758)
Total Accumulated Depreciation	<u>(5,729,493)</u>	<u>(567,315)</u>	<u>0</u>	<u>(6,296,808)</u>
Total Depreciable Capital Assets, Net	<u>2,780,269</u>	<u>(490,685)</u>	<u>0</u>	<u>2,289,584</u>
Business-Type Activities Capital Assets, Net	<u>\$3,684,269</u>	<u>(\$490,685)</u>	<u>\$0</u>	<u>\$3,193,584</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$615,024
Judicial	236,737
Public Safety	543,055
Public Works	2,407,721
Health	89,546
Human Services	660,530
Conservation and Recreation	35,669
Economic Development	1,223
Total Depreciation Expense - Governmental Activities	<u><u>\$4,589,505</u></u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 11 - Interfund Receivables/Payables

Interfund balances at December 31, 2011, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services	\$2,554
Other Governmental	1,315,486
Landfill	770,000
Total General Fund	\$2,088,040
Due to Other Governmental Funds from:	
Other Governmental	\$822,522
Landfill	5,706
Total Other Governmental	\$828,228
Due to Landfill fund from:	
Developmental Disabilities	\$345
Due to Internal Service Fund from:	
Other Governmental	\$2,348

The balance due to the General Fund includes loans made to provide working capital for operations or projects (includes the current portion of manuscript debt, in the amount of \$107,230). The remaining interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts, except for the General Fund receivable from other governmental funds and the Landfill enterprise fund, in the amount of \$1,395,000, are expected to be received within one year.

Note 12 - Risk Management

A. Workers' Compensation

The County participates in a workers' compensation plan being offered by the State of Ohio. The plan, called retrospective rating, allows the County to pay a fraction of the premium it would pay as an experience-rated risk, instead charging the County for actual claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. The County hired a third party administrator to review and monitor all claims on behalf of the County.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 12 - Risk Management (continued)

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$18,458 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2011, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator.

The changes in the claims liability for 2011 and 2010 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2011	\$23,161	\$7,878	\$0	(\$12,581)	\$18,458
2010	28,981	85,898	0	(91,718)	23,161

B. Health Insurance Program

The County manages health, vision, dental, and drug card insurance for its employees on a self insured basis. Third party administrators process the claims which the County pays. The Health internal service fund allocates the cost of providing claims servicing and claims payments by charging a monthly premium to each individual enrolled in the health insurance program. These premiums, along with the premium the County pays for each employee enrolled in the program, are paid into the Health internal service fund. Claims and services are paid from the Health internal service fund.

Under the health insurance program, the Health internal service fund provides coverage for up to a maximum annual benefit of \$1,000,000 per individual. Under the vision insurance program, the maximum benefit is \$200 every two years for adults and children. The dental insurance program maximum annual benefit is \$1,500. The County purchased commercial insurance for claims in excess of coverage provided by the Health internal service fund. The group aggregate stop-loss coverage for 2011 was \$5,993,358. Settled claims have not exceeded this commercial coverage in any of the past three years, and there has not been any significant reduction in coverage from the prior year.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 12 - Risk Management (continued)

Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30 "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 2011, was estimated by a third party administrator at \$1,116,821. The changes in the claims liability for 2011 and 2010 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2011	\$1,513,328	\$6,346,530	(\$6,743,037)	\$1,116,821
2010	1,197,240	7,225,620	(6,909,532)	1,513,328

C. Other Insurance Coverage

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. During 2011, the County contracted for the following coverage:

	Amount	Deductible
General Liability	\$3,000,000	\$250,000
Commercial Umbrella Liability	10,000,000	10,000
Law Enforcement Professional Liability	1,000,000	250,000
Public Official Liability	1,000,000	250,000
Automobile Liability	1,000,000	250
Nursing Home Property	6,494,022	5,000
Nursing Home Liability	3,000,000	None
Old County Home Property		
Hog Barn	84,330	1,000
Ice House	142,617	1,000
Annex	262,914	1,000
Building	2,607,937	1,000
Fairgrounds	6,089,300	2,500
Property	91,547,627	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	9,764,896	500
Crime	300,000	2,500

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 12 - Risk Management (continued)

With the exceptions of health, vision, dental, and drug card insurance, and workers' compensation all insurance is held with Brooks Insurance Company or Westfield Insurance for the fairgrounds. The County pays all elected officials' bonds by statute. There have been no significant reductions in insurance coverage from 2010, and no insurance settlement has exceeded insurance coverage during the last three years.

Note 13 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2011. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Improvements	\$1,125,259
Community Development Block Grant	359,327
Development Grant	125,000
Election Supplies	40,000
Engineering Services	117,500
Equipment	558,748
Real Estate Valuation Services	157,483
Road Improvements	418,007
Service Contract	65,660
Transcript Services	21,334
Youth Services	37,833

Note 14 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

Plan Description - 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. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 14 - Defined Benefit Pension Plans (continued)

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 visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications and 12 percent for public safety and law enforcement members. For the year ended December 31, 2011, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11 percent and 11.6 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.10 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 4 percent for 2011. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2011, 2010, and 2009 was \$3,951,114, \$3,575,252, and \$3,305,401, respectively. For 2011, 89 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the member-directed plan for 2011 were \$138,788 made by the County and \$99,135 made by the plan members.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides 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, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 14 - Defined Benefit Pension Plans (continued)

New members have a choice of three retirement plans; a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on 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 DCP allows members to place all 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 fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The CP offers features of both the DBP and the DCP. In the CP, 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 DBP. The DBP portion of the CP payment is payable to a member on or after age sixty; the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DBP or CP 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 DCP who become disabled are entitled only to their account balance. If a member of the DCP dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For the fiscal year ended June 30, 2011, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the STRS Ohio Board upon recommendations 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 contribution for pension obligations to the DBP for the years ended December 31, 2011, 2010, and 2009 were \$83,062, \$84,124, and \$81,051, respectively. For 2011, 96 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the CP for 2011 were \$3,929 made by the plan members.

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 15 - Postemployment Benefits (continued)

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for postemployment 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 benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <http://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 4 percent for 2011. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2011.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2011, 2010, and 2009 was \$1,571,984, \$2,021,360, and \$2,351,756, respectively. For 2011, 89 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 15 - Postemployment Benefits (continued)

The Health Care Preservation Plan (HCPP) adopted by the OPERS retirement board on September 9, 2004, was effective January 1, 2007. Member and employer contributions rates increased on January 1 of each year from 2006 to 2008. Rates for public safety and law enforcement employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in STRS Ohio's financial report which may be obtained by calling (888) 227-7877 or by visiting the STRS Ohio Web site at www.strsoh.org.

Funding Policy - Ohio law authorizes STRS Ohio to offer the Health Care 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 Health Care Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For fiscal year 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contribution for health care for the years ended December 31, 2011, 2010, and 2009 was \$6,389, \$6,471, and \$6,235, respectively. For 2011, 96 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

Note 16 - Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated unused vacation time is paid upon separation from the County. County employees are paid sick leave according to varying policies. For the sheriff's department, employees are paid for 50 percent of accumulated unused sick leave upon retirement or separation after at least ten years of service at the rate of pay in effect at the time of separation. For all other County employees, sick leave is paid at the rate of pay in effect at the time of separation according to the schedules below.

The percentage of accumulated unused sick leave paid to Developmental Disabilities' employees upon separation or retirement for those employees hired prior to October 1, 2000, is as follows:

Payment	Years of Service
10%	5
15	10
20	15
35	20
50	25

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 16 - Compensated Absences (continued)

The percentage of accumulated unused sick leave paid to all other County employees upon retirement, including Developmental Disabilities' employees hired on or after October 1, 2000, is as follows:

Payment	Years of Service	Maximum
25%	10	240
30	15	288
35	20	336
40	25	384
50	30	480

Note 17 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2011, was as follows:

	Interest Rate	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5%	\$80,000	\$0	\$25,000	\$55,000	\$25,000
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	620,000	0	200,000	420,000	205,000
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75	365,000	0	115,000	250,000	120,000
2002 Wood County District Public Library (Original Amount \$4,990,000)	4.0-5.88	305,000	0	150,000	155,000	155,000
2002 Historical Museum (Original Amount \$385,000)	3.0-3.75	85,000	0	40,000	45,000	45,000
Bond Premium		643	0	335	308	0
2002 Human Services Building Refunding (Original Amount \$645,000)	3.0-4.1	240,000	0	50,000	190,000	40,000
Bond Premium		1,545	0	314	1,231	0
2007 Wood County District Public Library Refunding (Original Amount \$3,635,000)	4.0-5.5	3,615,000	0	10,000	3,605,000	10,000
Bond Premium		309,682	0	18,306	291,376	0
Accounting Loss		(138,389)	0	(72,203)	(66,186)	0
Total General Obligation Bonds		5,483,481	0	536,752	4,946,729	600,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 17 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
Governmental Activities						
Special Assessment Bonds with Governmental Commitment						
1993 Sanitary Sewer (Original Amount \$420,000)	2.85-11.5%	\$90,000	\$0	\$30,000	\$60,000	\$30,000
1993 Water Line 316 (Original Amount \$335,000)	2.85-11.5	75,000	0	25,000	50,000	25,000
1994 Water Line 316A (Original Amount \$1,040,000)	4.35-13	200,000	0	50,000	150,000	50,000
1995 Sanitary Sewer 238 Ayers Road (Original Amount \$38,000)	6.99	10,000	0	2,000	8,000	2,000
Total Special Assessment Bonds		<u>375,000</u>	<u>0</u>	<u>107,000</u>	<u>268,000</u>	<u>107,000</u>
Other Long-Term Obligations						
Compensated Absences Payable		4,786,238	304,443	333,006	4,757,675	2,132,474
Capital Leases Payable		93,590	0	45,997	47,593	47,593
Total Other Long-Term Obligations		<u>4,879,828</u>	<u>304,443</u>	<u>379,003</u>	<u>4,805,268</u>	<u>2,180,067</u>
Total Governmental Activities		<u>\$10,738,309</u>	<u>\$304,443</u>	<u>\$1,022,755</u>	<u>\$10,019,997</u>	<u>\$2,887,067</u>
Business-Type Activities						
General Obligation Bonds						
1993 Nursing Home (Original Amount \$565,000)	2.85-11.5%	\$125,000	\$0	\$40,000	\$85,000	\$40,000
2002 Landfill Improvement Refunding (Original Amount \$305,000)	3-3.65	35,000	0	35,000	0	0
Bond Premium		359	0	359	0	0
2002 Landfill Bond Issue-1994 Refunding (Original Amount \$1,010,000)	3-3.75	190,000	0	100,000	90,000	90,000
Bond Premium		1,957	0	1,021	936	0
Total General Obligation Bonds		<u>352,316</u>	<u>0</u>	<u>176,380</u>	<u>175,936</u>	<u>130,000</u>
Other Long-Term Obligations						
Compensated Absences Payable		282,418	0	18,788	263,630	155,686
Capital Leases Payable		1,147,726	0	224,112	923,614	244,868
Closure/Postclosure Costs Payable		5,940,279	0	199,622	5,740,657	0
Total Other Long-Term Obligations		<u>7,370,423</u>	<u>0</u>	<u>442,522</u>	<u>6,927,901</u>	<u>400,554</u>
Total Business-Type Activities		<u>\$7,722,739</u>	<u>\$0</u>	<u>\$618,902</u>	<u>\$7,103,837</u>	<u>\$530,554</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 17 - Long-Term Obligations (continued)

General Obligation Bonds

All general obligation bonds are supported by the full faith and credit of Wood County. General obligation bonds will be paid from property taxes originally received in the General Fund and transferred to the Bond Retirement debt service fund.

In 2002, the County issued refunding bonds to partially refund bonds previously issued in 1994 for the Human Services Building, Landfill Improvement, and Landfill Bond Issue. All of the refunded bonds have been paid.

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 2002 for the Wood County District Public Library. At December 31, 2011, \$3,645,000 of the refunded bonds were still outstanding.

Special Assessment Bonds

Special assessment bonds will be paid from the proceeds of the special assessments levied against those property owners who primarily benefited from the project. In the event that property owners fail to make their special assessment payments, the County is responsible for providing the resources to meet annual principal and interest payments. Special assessment debt is supported by the full faith and credit of Wood County.

Compensated Absences Payable

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund; the Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; Dog and Kennel; Law Library; Child Support Enforcement Agency; Solid Waste Management District; and Emergency Management Agency special revenue funds, and the Building Inspection; Nursing Home; and Landfill enterprise funds.

Capital Leases Payable

Capital lease obligations will be paid from the fund that maintains custody of the related asset.

Business-Type Activities Obligations

The general obligation bonds are supported by the full faith and credit of Wood County and are payable from revenues of the Nursing Home and Landfill enterprise funds to the extent that such resources are available.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 17 - Long-Term Obligations (continued)

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2011, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Annual Long-Term Debt Obligation Summary

The following is a summary of the County's future annual debt service requirements for governmental activities:

Year	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2012	\$600,000	\$235,487	\$107,000	\$16,324
2013	595,000	207,758	107,000	9,939
2014	230,000	181,025	52,000	3,555
2015	235,000	171,825	2,000	140
2016	195,000	162,375	0	0
2017-2021	1,100,000	670,200	0	0
2022-2026	1,430,000	336,875	0	0
2027	335,000	18,425	0	0
	<u>\$4,720,000</u>	<u>\$1,983,970</u>	<u>\$268,000</u>	<u>\$29,958</u>

The County's future annual debt service requirements payable from business-type activities are as follows:

Year	General Obligation Bonds	
	Principal	Interest
2012	\$130,000	\$7,965
2013	45,000	2,430
	<u>\$175,000</u>	<u>\$10,395</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 17 - Long-Term Obligations (continued)

The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations at December 31, 2011, was an overall debt margin of \$65,384,350 and an unvoted debt margin of \$23,921,740.

Industrial Revenue Bonds

The County has issued industrial revenue bonds for the following organizations:

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/11
Piping Industry Training Center	7/1/09	\$2,900,000	\$2,573,750
Principle Business Enterprises	6/1/09	5,500,000	2,921,989
Phoenix Technologies	3/1/09	2,800,000	1,795,155
Reclamation Technologies, Inc.	6/15/06	3,253,000	2,323,000
Edge Seal Technologies, Inc.	4/27/06	2,800,000	1,260,000
Kellermeyer Partnership Project	12/31/05	1,650,000	1,305,000
Kellermeyer Partnership Project	12/31/05	2,850,000	2,240,000
TWT Warehousing	9/15/04	2,250,000	1,330,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	2,240,000
NW Ohio Carpenter's Joint Apprentice and Training Trust	3/1/02	3,765,000	2,765,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	1,910,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
C M C Group, Inc.	7/1/01	2,600,000	1,070,000
Hammil Manufacturing Co.	6/1/01	750,000	415,000
Hammil Manufacturing Co.	5/1/00	2,000,000	1,130,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
DOWA THT America, Inc.	7/1/99	7,300,000	7,300,000
Williams Industrial Service, Inc.	7/1/99	1,000,000	470,000
Aluminite of Ohio	9/1/98	1,750,000	220,000
The IMCO Division	5/4/98	3,425,000	605,000
Cast Masters	2/1/97	2,650,000	225,000
Precision Aggregate	11/1/96	2,500,000	900,000
		\$64,828,000	\$42,298,894

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 17 - Long-Term Obligations (continued)

The County is not obligated in any way to pay debt and related charges on industrial revenue bonds from any of its funds, and therefore, they have been excluded entirely from the County's debt presentation. There has not been, and there is not currently, any condition of default under the bonds or the related financing documents.

Note 18 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures, and changes in fund balance for the governmental funds and as a reduction of the liability in the enterprise funds. Principal payments in 2011 were \$45,997 for the governmental funds and \$224,112 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Machinery and Equipment	\$261,009	\$1,981,894
Less Accumulated Depreciation	(192,976)	(1,645,210)
Carrying Value, December 31, 2011	\$68,033	\$336,684

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2011.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2012	\$47,593	\$1,652	\$244,868	\$30,822
2013	0	0	262,575	21,753
2014	0	0	197,486	12,695
2015	0	0	173,477	5,505
2016	0	0	28,206	1,310
2017	0	0	17,002	216
Total	\$47,593	\$1,652	\$923,614	\$72,301

Note 19 - Closure and Postclosure Costs

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of year end.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 19 - Closure and Postclosure Costs (continued)

The \$5,740,657 reported as the landfill closure and postclosure liability at December 31, 2011, represents the cumulative amount reported to date based on the use of 78 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,621,551 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2011. The County expects to close the landfill in 2025. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure costs or to pass a financial accountability test. The County has passed the financial accountability test proving the ability to self fund these costs.

Note 20 - Interfund Transfers

During 2011, the following transfers were made:

		Transfers Out					
		General	Job and Family Services	Developmental Disabilities	Other Governmental	Internal Service Fund	Total
Transfers In	Governmental Activities						
	General	\$0	\$78,614	\$0	\$70,553	\$4,673,725	\$4,822,892
	Motor Vehicle and Gasoline Tax	250,000	0	0	0	0	250,000
	Other Governmental	1,577,161	0	750,000	1,743	0	2,328,904
	Total Governmental Activities	1,827,161	78,614	750,000	72,296	4,673,725	7,401,796
	Business-Type Activities						
	Landfill	143,303	0	0	0	0	143,303
	Internal Service Fund	446,190	0	0	0	0	446,190
	Total	\$2,416,654	\$78,614	\$750,000	\$72,296	\$4,673,725	\$7,991,289

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

Note 21 - Fund Balance

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 21 - Fund Balance (continued)

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

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:				
Prepaid Items	\$378,889	\$0	\$8,311	\$27,181
Materials and Supplies Inventory	173,477	378,128	0	24,597
Interfund Loans	1,395,000	0	0	0
Unclaimed Monies/Estates	239,568	0	0	0
Total Nonspendable	2,186,934	378,128	8,311	51,778
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services Operations	0	0	3,156,323	0
Job and Family Services Operations	0	0	0	6,885,435
Road and Bridge Repair/Improvement	0	5,845,505	0	0
Total Restricted	0	5,845,505	3,156,323	6,885,435
Assigned for:				
Court Operations	935,912	0	0	0
Document Recording	175,359	0	0	0
Economic Development	691,159	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	514,490	0	0	0
Total Assigned	2,328,060	0	0	0
Unassigned:	17,724,924	0	0	0
Total Fund Balance	\$22,239,918	\$6,223,633	\$3,164,634	\$6,937,213

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 21 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Nonspendable for:		
Prepaid Items	\$30,455	\$37,507
Materials and Supplies Inventory	23,628	4,268
Total Nonspendable	54,083	41,775
Restricted for:		
Child Support Enforcement	0	248,675
Court Operations	0	1,699,839
Debt Retirement	0	646,616
Delinquent Tax Collections	0	1,344,835
Developmental Disabilities Operations	23,673,219	0
Dog and Kennel Operations	0	154,789
Law Library Operations	0	251,618
Economic Development	0	896,522
Emergency Management Agency	0	176,574
Historical Center	0	8,200
Real Estate Assessments	0	922,494
Road and Bridge Repair/Improvement	0	195,216
Ditch Maintenance	0	375,800
Youth Olympics	0	4,334
Landfill	0	903,211
Senior Citizens	0	38,958
Sheriff Operations	0	1,178,189
Total Restricted	23,673,219	9,045,870

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 21 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Assigned for:		
Debt Retirement	\$0	\$53,783
Permanent Improvements	0	11,064,057
Total Assigned	0	11,117,840
Unassigned (Deficit)	0	(1,248,583)
Total Fund Balance	\$23,727,302	\$18,956,902

Note 22 - Jointly Governed Organizations

A. Northwest Community Correctional Center

The Northwest Community Correctional Center (NWCCC) is a jointly governed organization between Wood, Williams, Henry, Fulton, and Defiance Counties. The NWCCC provides facilities for adult rehabilitation and correction and was established under Section 2301.51 to 2301.56 of the Ohio Revised Code. The NWCCC is controlled by a Judicial Corrections Board whose membership consists of the Judges of the Common Pleas Courts from the participating counties. Each county's ability to influence the operations of the NWCCC is limited to their representation on the Judicial Corrections Board. Wood County serves as the fiscal agent.

B. Juvenile Residential Center

The Juvenile Residential Center (JRC) is a jointly governed organization between Wood, Williams, Van Wert, Putnam, Paulding, Ottawa, Henry, Hancock, Fulton, and Defiance Counties. The JRC provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The JRC is controlled by ten judges; one from each county. Each county's ability to influence the operations of the JRC is limited to their representation. Wood County serves as the fiscal agent.

C. Wood County Port Authority

The Wood County Port Authority is a jointly governed organization between Wood County, the City of Rossford, and Perrysburg Township. The Port Authority may acquire, purchase, construct, reconstruct, enlarge, furnish, equip, maintain, repair, sell, exchange, lease or rent to or from, operate, manage, or contract for the operation or management of port authority facilities as defined in the Ohio Revised Code. The Port Authority is governed by a seven member board of directors consisting of two members appointed by the Wood County Commissioners, two members appointed by the City of Rossford, two members appointed by Perrysburg Township, and one joint appointee. Each participant's ability to influence the operations of the Port Authority is limited to its representation on the board. Financial information can be obtained from the Wood County Economic Development Commission, 639 Dunbridge Road, Suite 2, Bowling Green, Ohio 43402.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 23 - Related Organizations

A. Wood County District Public Library

The Wood County District Public Library is a distinct political subdivision of the State of Ohio. The Library is governed by a board of trustees appointed by 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 operational subsidies. Although the County serves as the taxing authority and issues tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Library Trustees. Financial information can be obtained from the Wood County District Public Library, 251 North Main Street, Bowling Green, Ohio 43402.

B. Wood County Park District

The Wood County Park District is a distinct political subdivision of the State of Ohio. The District is governed by a Board of Trustees appointed by the Wood County Probate Judge. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Wood County Park District, 18729 Mercer Road, Bowling Green, Ohio 43402.

C. Wood County Regional Airport

The Wood County Regional Airport was created by resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Regional Airport is governed by an eleven member board of trustees, appointed by the Wood County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name; the power to establish and collect rates, rentals, and other charges; the authority to acquire, construct, operate, manage, and maintain airport facilities; the authority to buy and sell real and personal property; and the authority to issue debt for acquiring or constructing any facility or permanent improvement. The Regional Airport serves as custodian of its own funds and maintains all records and accounts independent of Wood County.

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2011, this allocation was \$26,345.

Note 24 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

Wood Lane Industries (Industries) is presented following the provisions of NCGA Statement No. 1, "Governmental Accounting and Financial Reporting Principles", as modified by subsequent NCGA and GASB pronouncements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 24 - Wood Lane Industries (continued)

Basis of Presentation

The Industries is accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities are included on the statement of net assets. The Industries uses the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred.

Materials and Supplies Inventory

Inventory is presented at cost on a first-in, first-out basis and is expensed when used. Inventory consists of expendable supplies held for consumption.

B. Deposits and Investments

At fiscal year end, the carrying amount of the Industries' deposits was \$540,003 and the bank balance was \$542,427. The entire bank balance was covered by federal depository insurance. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$217,574, as of June 30, 2011. Accumulated depreciation was \$172,870, with a net capital asset amount of \$44,704. Depreciation is computed using the straight-line method over a five year useful life.

Note 25 - Wood Lane Residential Services and Wood Lane Residential Properties

A. Summary of Significant Accounting Policies

Reporting Entity

The Wood Lane Residential Services and Wood Lane Residential Properties (Residential Services/Properties) are presented following the provisions of NCGA Statement No. 1 "Governmental Accounting and Financial Reporting Principles", as modified by subsequent NCGA and GASB pronouncements.

Basis of Presentation

The Residential Services/Properties are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities are included on the statement of net assets. The Residential Services/Properties uses the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 25 - Wood Lane Residential Services and Wood Lane Residential Properties (continued)

Capital Assets

Capital assets are recorded at cost. Donated equipment is capitalized at fair market value on the date donated. Depreciation is calculated on a straight-line basis over the following estimated useful lives:

Asset Category	Estimated Lives
Buildings	15-40 years
Furniture and Equipment	3-20 years

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$2,101,575 and the bank balance was \$1,287,344; \$765,555 of the bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized. The Residential Services/Properties had no investments at year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

A summary of the Residential Services/Properties capital assets as of December 31, 2011, follows:

Land	\$616,858
Buildings	5,872,841
Furniture and Equipment	323,983
	6,813,682
Less Accumulated Depreciation	(1,464,613)
Net Capital Assets	\$5,349,069

D. Long-Term Obligations

	Interest Rate	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$414,349	\$25,052	\$103,738	\$335,663	\$29,377

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011
(continued)

Note 26 - Contingent Liabilities

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 disallowances, if any, will be immaterial.

Wood County is a party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

Note 27 - Subsequent Events

On May 8, 2012, the County issued \$53,500 in special assessment bonds for ditch improvements with an interest rate of 2.5 percent and maturing on December 1, 2026.

On June 14, 2012, the County authorized the sale of bed rights for thirty-two nursing home beds to Kingston Care Center of Perrysburg, LLC for \$1,050,000. These proceeds will be restricted for capital improvements to the Wood Haven Health Care facility.

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Dog and Kennel

To account for fines and the sale of dog tags and kennel licenses that are restricted for the dog warden's operations.

Law Library

To account for fines and forfeitures restricted for operation of the County Law Library.

Court Mediation

To account for filing fees for civil and domestic relation cases restricted for the Common Pleas Court mediation program.

Child Support Enforcement Agency (CSEA)

To account for federal, state, and local resources restricted to administer the County Bureau of Support.

Real Estate Assessment

To account for charges to the County's political subdivisions restricted for state mandated county-wide real estate reappraisals.

Delinquent Tax and Assessments - Prosecutor

To account for the prosecutor's share of 5 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting delinquent taxes.

Delinquent Tax and Assessments - Treasurer

To account for the treasurer's share of 5 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting delinquent taxes.

Youth Olympics

To account for donations restricted for the youth olympics.

Railroad Crossing Improvement

To account for fines collected from railroad crossing obstructions restricted for railroad grade crossing improvements.

Juvenile Court

To account for state and federal grants as well as charges for services restricted to fund the Juvenile Court's various programs and activities.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Victims of Crime Assistance (VOCA) - Prosecutor

To account for a state grant restricted to provide for a victim's coordinator. Matching funds are received from the General Fund. Expenditures include the salary for the coordinator, supplies, and educational materials.

Historical Center

To account for a county-wide property tax levy restricted for the Historical Center's operations and activities.

Senior Citizens

To account for a county-wide property tax levy restricted for the Wood County Committee on Aging's operations and activities.

Solid Waste Management District

To account for additional fees collected at the Wood County landfill and the Evergreen landfill restricted for the operation and programs of the solid waste district. An additional tonnage fee of \$1.00 for in-county and out-of-state, and \$2.00 for out-of-county dumping is collected.

Probation Services

To account for fees assessed to offenders and restricted for probation services.

Community Development Block Grant (CDBG)

To account for a federal grant restricted for expenditures of the Regional Planning Commission as prescribed under the community development block grant program. The fund also accounts for loans made by the County to local businesses.

Sheriff

To account for various state and federal grants as well as fees and donations restricted for programs and activities of the Wood County Sheriff.

Electronic Monitoring

To account for a grant from the Ohio Department of Rehabilitation and Correction restricted for in-home electronic monitoring of offenders in the adult probation program.

Electric Monitoring Offenders

To account for fees assessed to offenders participating in the electronic monitoring program and restricted for various costs of the program.

Court Security Grant

To account for a grant from the Ohio Department of Justice restricted for training.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Adult Probation

To account for a grant from the Ohio Department of Rehabilitation and Correction restricted for the basic operational costs of the adult probation intensive supervision project.

Emergency Management Agency (EMA)

To account for a per capita fee from each participating political subdivision, grants from the Ohio Emergency Management Agency and Department of Homeland Security, and for the sale of two megahertz licenses restricted for disaster services.

Brownfields Grant

To account for a grant from the United States Environmental Protection Agency restricted for assessing brownfields.

Indigent Guardianship

To account for probate court fees restricted to paying attorney fees, for evaluations, and for investigation expenditures related to indigent individuals.

Computer Legal Research

To account for filing fees collected by the courts and restricted for legal research computerization.

Clerk of Courts Computerization

To account for fees collected by the clerk of courts and restricted for computerization of the clerk's office.

Probate Court Computerization

To account for fees collected by the probate court and restricted for computerization of the court.

Ditch Maintenance

To account for special assessments restricted for the maintenance of existing ditches in the County.

Probate Conduct of Business

To account for the portion of marriage license fees assessed in accordance with the Ohio Revised Code and restricted for use by the probate court.

Law Enforcement - Prosecutor

To account for fines and forfeitures used by the prosecutor for law enforcement efforts. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Legal Research

To account for fees collected by the courts and restricted for legal research and computer maintenance at the law library.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Drug Enforcement

To account for fines used to subsidize law enforcement efforts that pertain to drug offenses. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Commissary

To account for resources restricted for the operations of the commissary at the Justice Center. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Nonmajor Debt Service Funds

Debt service funds are used to account for resources that are restricted, committed, or assigned for the payment of principal, interest, and related costs.

Bond Retirement

To account for resources that are assigned for the payment of principal, interest, and fiscal charges on general obligation debt.

Special Assessment

To account for ditch assessments restricted for the payment of principal, interest, and fiscal charges on ditch assessment notes.

Special Assessment Bond

To account for assessments restricted for the payment of principal, interest, and fiscal charges on special assessment debt for water, sewer, and road improvements.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds.)

Issue I

To account for Issue I grants from the Ohio Public Works Commission restricted for various infrastructure capital projects.

Permanent Improvement

To account for transfers from other funds assigned for improvements, repairs, and replacements of County owned buildings, equipment, and roads, and for other needed improvements or repairs.

(continued)

**Nonmajor Capital Projects Funds
(continued)**

Wood Lane Building Construction

To account for transfers from other funds assigned for construction and renovations to the Board of Developmental Disabilities and Wood Lane Industries facilities.

Methane Gas

To account for a grant from the Ohio Department of Natural Resources restricted for the construction of a methane gas electric generating system at the landfill.

Historical Museum

To account for a grant from the Ohio Cultural Facilities Commission restricted for renovations at the Historical Museum.

Construction - Courthouse

To account for a grant from the Ohio Department of Development restricted for improvements at the Courthouse Complex.

Construction - Justice Center

To account for a grant from the Ohio Department of Development restricted for improvements at the Justice Center.

Construction - Ditches

To account for special assessments restricted for the construction of ditches.

Parks and Open Spaces

To account for resources received from developers of subdivisions who do not include enough parks or open spaces in their developments. These resources are restricted to the development of or repairs to parks.

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,657,725	\$732,153	\$11,179,316	\$19,569,194
Cash and Cash Equivalents in Segregated Accounts	128,693	0	0	128,693
Accounts Receivable	371,712	0	0	371,712
Due from Other Governments	1,368,204	0	616,012	1,984,216
Prepaid Items	37,507	0	0	37,507
Materials and Supplies Inventory	4,268	0	0	4,268
Interfund Receivable	5,706	0	822,522	828,228
Property Taxes Receivable	1,925,026	0	0	1,925,026
Notes Receivable	735,343	0	0	735,343
Special Assessments Receivable	623,085	242,252	9,430	874,767
Total Assets	\$12,857,269	\$974,405	\$12,627,280	\$26,458,954
<u>Liabilities</u>				
Accrued Wages Payable	\$118,986	\$0	\$668	\$119,654
Accounts Payable	202,607	0	111,703	314,310
Contracts Payable	55,467	0	20,302	75,769
Matured Compensated Absences Payable	8,825	0	0	8,825
Due to Other Governments	54,643	0	255	54,898
Due to External Parties	1,697	0	0	1,697
Interfund Payable	585,604	725,000	829,752	2,140,356
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Deferred Revenue	3,789,452	242,252	625,442	4,657,146
Retainage Payable	0	0	81,655	81,655
Total Liabilities	4,817,281	1,014,994	1,669,777	7,502,052
<u>Fund Balance</u>				
Nonspendable	41,775	0	0	41,775
Restricted	7,999,036	646,616	400,218	9,045,870
Assigned	0	53,783	11,064,057	11,117,840
Unassigned (Deficit)	(823)	(740,988)	(506,772)	(1,248,583)
Total Fund Balance (Deficit)	8,039,988	(40,589)	10,957,503	18,956,902
Total Liabilities and Fund Balance	\$12,857,269	\$974,405	\$12,627,280	\$26,458,954

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$168,246	\$249,652	\$4,513	\$282,409
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	15,680	0	263,942
Prepaid Items	0	0	0	13,143
Materials and Supplies Inventory	1,485	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$169,731</u>	<u>\$265,332</u>	<u>\$4,513</u>	<u>\$559,494</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$8,259	\$2,194	\$0	\$48,995
Accounts Payable	0	10,599	0	4,344
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	7,836
Due to Other Governments	5,198	921	0	18,419
Due to External Parties	0	0	0	1,697
Interfund Payable	0	0	0	71,057
Deferred Revenue	0	0	0	145,328
Total Liabilities	<u>13,457</u>	<u>13,714</u>	<u>0</u>	<u>297,676</u>
<u>Fund Balance</u>				
Nonspendable	1,485	0	0	13,143
Restricted	154,789	251,618	4,513	248,675
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>156,274</u>	<u>251,618</u>	<u>4,513</u>	<u>261,818</u>
Total Liabilities and Fund Balance	<u>\$169,731</u>	<u>\$265,332</u>	<u>\$4,513</u>	<u>\$559,494</u>

<u>Real Estate Assessment</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Juvenile Court</u>
\$982,776	\$595,352	\$784,378	\$11,152	\$12,750	\$814,492
0	0	0	0	0	0
0	0	0	0	0	14,158
0	0	0	0	0	18,983
0	0	1,225	0	0	0
2,783	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$985,559</u>	<u>\$595,352</u>	<u>\$785,603</u>	<u>\$11,152</u>	<u>\$12,750</u>	<u>\$847,633</u>
\$9,097	\$3,018	\$1,518	\$0	\$0	\$9,628
47,364	0	22,185	6,818	0	12,378
0	0	0	0	0	0
0	0	0	0	0	0
3,821	1,267	2,328	0	0	4,227
0	0	0	0	0	0
0	4,579	0	0	0	203
0	0	0	0	0	15,529
<u>60,282</u>	<u>8,864</u>	<u>26,031</u>	<u>6,818</u>	<u>0</u>	<u>41,965</u>
2,783	0	1,225	0	0	0
922,494	586,488	758,347	4,334	12,750	805,668
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>925,277</u>	<u>586,488</u>	<u>759,572</u>	<u>4,334</u>	<u>12,750</u>	<u>805,668</u>
<u>\$985,559</u>	<u>\$595,352</u>	<u>\$785,603</u>	<u>\$11,152</u>	<u>\$12,750</u>	<u>\$847,633</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011
(continued)

	VOCA- Prosecutor	Historical Center	Senior Citizens	Solid Waste Management District
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$34,343	\$2,783	\$38,958	\$769,106
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	46,105
Due from Other Governments	39,339	7,248	118,152	343,666
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	5,706
Property Taxes Receivable	0	128,283	1,796,743	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$73,682</u>	<u>\$138,314</u>	<u>\$1,953,853</u>	<u>\$1,164,583</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$2,526	\$0	\$0	\$8,618
Accounts Payable	0	0	0	4,174
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	989
Due to Other Governments	0	0	0	5,541
Due to External Parties	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	33,639	135,531	1,914,895	242,500
Total Liabilities	<u>36,165</u>	<u>135,531</u>	<u>1,914,895</u>	<u>261,822</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	37,517	2,783	38,958	902,761
Unassigned (Deficit)	0	0	0	0
Total Fund Balance	<u>37,517</u>	<u>2,783</u>	<u>38,958</u>	<u>902,761</u>
Total Liabilities and Fund Balance	<u>\$73,682</u>	<u>\$138,314</u>	<u>\$1,953,853</u>	<u>\$1,164,583</u>

Probation Services	CDBG	Sheriff	Electronic Monitoring	Electronic Monitoring Offenders	Court Security Grant
\$42,911	\$656,833	\$1,042,010	\$21,462	\$240,184	\$2,284
0	0	1,518	0	0	0
0	0	0	0	311,449	0
0	122,914	30,775	48,016	0	0
0	0	23,139	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	735,343	0	0	0	0
0	0	0	0	0	0
<u>\$42,911</u>	<u>\$1,515,090</u>	<u>\$1,097,442</u>	<u>\$69,478</u>	<u>\$551,633</u>	<u>\$2,284</u>
\$0	\$375	\$11,813	\$1,702	\$0	\$151
0	78,679	1,707	0	11,759	0
0	55,467	0	0	0	0
0	0	0	0	0	0
0	157	7,237	715	0	97
0	0	0	0	0	0
0	493,033	590	462	0	0
0	36,647	0	24,008	311,449	0
<u>0</u>	<u>664,358</u>	<u>21,347</u>	<u>26,887</u>	<u>323,208</u>	<u>248</u>
0	0	23,139	0	0	0
42,911	850,732	1,052,956	42,591	228,425	2,036
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>42,911</u>	<u>850,732</u>	<u>1,076,095</u>	<u>42,591</u>	<u>228,425</u>	<u>2,036</u>
<u>\$42,911</u>	<u>\$1,515,090</u>	<u>\$1,097,442</u>	<u>\$69,478</u>	<u>\$551,633</u>	<u>\$2,284</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011
(continued)

	Adult Probation	EMA	Brownfields Grant	Indigent Guardianship
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$33,049	\$193,042	\$0	\$19,496
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	105,295	253,371	823	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$138,344</u>	<u>\$446,413</u>	<u>\$823</u>	<u>\$19,496</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$4,412	\$4,555	\$0	\$0
Accounts Payable	0	0	823	0
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	1,853	1,913	0	0
Due to External Parties	0	0	0	0
Interfund Payable	5,680	10,000	0	0
Deferred Revenue	52,647	253,371	823	0
Total Liabilities	<u>64,592</u>	<u>269,839</u>	<u>1,646</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	73,752	176,574	0	19,496
Unassigned (Deficit)	0	0	(823)	0
Total Fund Balance	<u>73,752</u>	<u>176,574</u>	<u>(823)</u>	<u>19,496</u>
Total Liabilities and Fund Balance	<u>\$138,344</u>	<u>\$446,413</u>	<u>\$823</u>	<u>\$19,496</u>

<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement- Prosecutor</u>
\$22,331	\$248,891	\$91,532	\$214,556	\$2,287	\$0
0	0	0	0	0	1,942
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	623,085	0	0
<u>\$22,331</u>	<u>\$248,891</u>	<u>\$91,532</u>	<u>\$837,641</u>	<u>\$2,287</u>	<u>\$1,942</u>
\$0	\$0	\$0	\$2,125	\$0	\$0
0	0	0	1,777	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	949	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	623,085	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>627,936</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
22,331	248,891	91,532	209,705	2,287	1,942
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>22,331</u>	<u>248,891</u>	<u>91,532</u>	<u>209,705</u>	<u>2,287</u>	<u>1,942</u>
<u>\$22,331</u>	<u>\$248,891</u>	<u>\$91,532</u>	<u>\$837,641</u>	<u>\$2,287</u>	<u>\$1,942</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011
(continued)

	Legal Research	Drug Enforcement	Commissary	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$75,947	\$0	\$0	\$7,657,725
Cash and Cash Equivalents in Segregated Accounts	0	21,776	103,457	128,693
Accounts Receivable	0	0	0	371,712
Due from Other Governments	0	0	0	1,368,204
Prepaid Items	0	0	0	37,507
Materials and Supplies Inventory	0	0	0	4,268
Interfund Receivable	0	0	0	5,706
Property Taxes Receivable	0	0	0	1,925,026
Notes Receivable	0	0	0	735,343
Special Assessments Receivable	0	0	0	623,085
Total Assets	\$75,947	\$21,776	\$103,457	\$12,857,269
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	118,986
Accounts Payable	0	0	0	202,607
Contracts Payable	0	0	0	55,467
Matured Compensated Absences Payable	0	0	0	8,825
Due to Other Governments	0	0	0	54,643
Due to External Parties	0	0	0	1,697
Interfund Payable	0	0	0	585,604
Deferred Revenue	0	0	0	3,789,452
Total Liabilities	0	0	0	4,817,281
<u>Fund Balance</u>				
Nonspendable	0	0	0	41,775
Restricted	75,947	21,776	103,457	7,999,036
Unassigned (Deficit)	0	0	0	(823)
Total Fund Balance	75,947	21,776	103,457	8,039,988
Total Liabilities and Fund Balance	\$75,947	\$21,776	\$103,457	\$12,857,269

Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2011

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$112,268	\$2,466	\$617,419	\$732,153
Special Assessments Receivable	0	0	242,252	242,252
Total Assets	<u>\$112,268</u>	<u>\$2,466</u>	<u>\$859,671</u>	<u>\$974,405</u>
<u>Liabilities</u>				
Interfund Payable	\$725,000	\$0	\$0	\$725,000
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Deferred Revenue	0	0	242,252	242,252
Total Liabilities	<u>740,988</u>	<u>0</u>	<u>274,006</u>	<u>1,014,994</u>
<u>Fund Balance</u>				
Restricted	58,485	2,466	585,665	646,616
Assigned	53,783	0	0	53,783
Unassigned (Deficit)	(740,988)	0	0	(740,988)
Total Fund Balance (Deficit)	<u>(628,720)</u>	<u>2,466</u>	<u>585,665</u>	<u>(40,589)</u>
Total Liabilities and Fund Balance	<u>\$112,268</u>	<u>\$2,466</u>	<u>\$859,671</u>	<u>\$974,405</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011

	Issue I	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$182,466	\$8,375,900	\$1,977,028	\$450
Due from Other Governments	0	0	0	0
Interfund Receivable	0	822,522	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$182,466	\$9,198,422	\$1,977,028	\$450
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	17,801	93,592	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	0	17,801	93,592	0
<u>Fund Balance</u>				
Restricted	182,466	0	0	450
Assigned	0	9,180,621	1,883,436	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	182,466	9,180,621	1,883,436	450
Total Liabilities and Fund Balance	\$182,466	\$9,198,422	\$1,977,028	\$450

Historical Museum	Construction- Courthouse	Construction- Justice Center	Construction- Ditches	Parks and Open Spaces	Total
\$5,417	\$388,171	\$29,536	\$174,558	\$45,790	\$11,179,316
0	446,078	169,934	0	0	616,012
0	0	0	0	0	822,522
0	0	0	9,430	0	9,430
<u>\$5,417</u>	<u>\$834,249</u>	<u>\$199,470</u>	<u>\$183,988</u>	<u>\$45,790</u>	<u>\$12,627,280</u>
\$0	\$0	\$0	\$668	\$0	\$668
0	0	0	310	0	111,703
0	10,714	9,588	0	0	20,302
0	0	0	255	0	255
0	649,425	173,097	7,230	0	829,752
0	446,078	169,934	9,430	0	625,442
0	61,708	19,947	0	0	81,655
0	1,167,925	372,566	17,893	0	1,669,777
5,417	0	0	166,095	45,790	400,218
0	0	0	0	0	11,064,057
0	(333,676)	(173,096)	0	0	(506,772)
<u>5,417</u>	<u>(333,676)</u>	<u>(173,096)</u>	<u>166,095</u>	<u>45,790</u>	<u>10,957,503</u>
<u>\$5,417</u>	<u>\$834,249</u>	<u>\$199,470</u>	<u>\$183,988</u>	<u>\$45,790</u>	<u>\$12,627,280</u>

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,884,330	\$0	\$0	\$1,884,330
Other Taxes	8,366	0	0	8,366
Charges for Services	2,692,286	0	0	2,692,286
Licenses and Permits	432,511	0	0	432,511
Fines, Costs, and Forfeitures	379,052	0	0	379,052
Intergovernmental	4,993,208	0	196,922	5,190,130
Special Assessments	670,809	90,030	5,841	766,680
Interest	30	22,078	0	22,108
Other	192,375	617,287	55,227	864,889
Total Revenues	<u>11,252,967</u>	<u>729,395</u>	<u>257,990</u>	<u>12,240,352</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,602,557	0	0	1,602,557
Judicial	1,443,417	0	0	1,443,417
Public Safety	1,045,478	0	0	1,045,478
Public Works	1,429,720	0	0	1,429,720
Health	264,937	0	0	264,937
Human Services	4,186,417	0	0	4,186,417
Conservation and Recreation	149,309	0	0	149,309
Economic Development	597,461	0	0	597,461
Other	0	966	0	966
Capital Outlay	0	0	1,807,739	1,807,739
Debt Service:				
Principal Retirement	0	697,000	0	697,000
Interest and Fiscal Charges	0	316,124	671	316,795
Total Expenditures	<u>10,719,296</u>	<u>1,014,090</u>	<u>1,808,410</u>	<u>13,541,796</u>
Excess of Revenues Over (Under) Expenditures	<u>533,671</u>	<u>(284,695)</u>	<u>(1,550,420)</u>	<u>(1,301,444)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	189,539	361,852	1,777,513	2,328,904
Transfers Out	(70,553)	(1,743)	0	(72,296)
Total Other Financing Sources (Uses)	<u>118,986</u>	<u>360,109</u>	<u>1,777,513</u>	<u>2,256,608</u>
Changes in Fund Balance	652,657	75,414	227,093	955,164
Fund Balance (Deficit) Beginning of Year	<u>7,387,331</u>	<u>(116,003)</u>	<u>10,730,410</u>	<u>18,001,738</u>
Fund Balance (Deficit) End of Year	<u><u>\$8,039,988</u></u>	<u><u>(\$40,589)</u></u>	<u><u>\$10,957,503</u></u>	<u><u>\$18,956,902</u></u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	19,526	0	69,682	365,832
Licenses and Permits	304,502	0	0	0
Fines, Costs, and Forfeitures	16,215	301,840	0	0
Intergovernmental	0	0	0	1,628,079
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	4,417	116	0	165,608
Total Revenues	344,660	301,956	69,682	2,159,519
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	380,039	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	264,937	0	0	0
Human Services	0	0	0	2,026,991
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	264,937	380,039	0	2,026,991
Excess of Revenues Over (Under) Expenditures	79,723	(78,083)	69,682	132,528
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	(70,553)	0
Total Other Financing Sources (Uses)	0	0	(70,553)	0
Changes in Fund Balance	79,723	(78,083)	(871)	132,528
Fund Balance Beginning of Year	76,551	329,701	5,384	129,290
Fund Balance (Deficit) End of Year	\$156,274	\$251,618	\$4,513	\$261,818

<u>Real Estate Assessment</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Juvenile Court</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,050,606	163,921	175,215	0	0	12,423
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	547,947
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	2,225	0	1,280
<u>1,050,606</u>	<u>163,921</u>	<u>175,215</u>	<u>2,225</u>	<u>0</u>	<u>561,650</u>
1,177,754	118,229	227,814	12,519	0	0
0	0	0	0	0	536,986
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,177,754</u>	<u>118,229</u>	<u>227,814</u>	<u>12,519</u>	<u>0</u>	<u>536,986</u>
<u>(127,148)</u>	<u>45,692</u>	<u>(52,599)</u>	<u>(10,294)</u>	<u>0</u>	<u>24,664</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>(127,148)</u>	<u>45,692</u>	<u>(52,599)</u>	<u>(10,294)</u>	<u>0</u>	<u>24,664</u>
<u>1,052,425</u>	<u>540,796</u>	<u>812,171</u>	<u>14,628</u>	<u>12,750</u>	<u>781,004</u>
<u>\$925,277</u>	<u>\$586,488</u>	<u>\$759,572</u>	<u>\$4,334</u>	<u>\$12,750</u>	<u>\$805,668</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011
(continued)

	VOCA- Prosecutor	Historical Center	Senior Citizens	Solid Waste Management District
<u>Revenues</u>				
Property Taxes	\$0	\$126,747	\$1,757,583	\$0
Other Taxes	0	564	7,802	0
Charges for Services	0	0	0	593,363
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	57,923	20,700	376,295	472,500
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	4,009
Total Revenues	57,923	148,011	2,141,680	1,069,872
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	66,241	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	820,718
Health	0	0	0	0
Human Services	0	0	2,159,426	0
Conservation and Recreation	0	149,309	0	0
Economic Development	0	0	0	0
Total Expenditures	66,241	149,309	2,159,426	820,718
Excess of Revenues Over (Under) Expenditures	(8,318)	(1,298)	(17,746)	249,154
<u>Other Financing Sources (Uses)</u>				
Transfers In	25,000	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	25,000	0	0	0
Changes in Fund Balance	16,682	(1,298)	(17,746)	249,154
Fund Balance Beginning of Year	20,835	4,081	56,704	653,607
Fund Balance (Deficit) End of Year	\$37,517	\$2,783	\$38,958	\$902,761

Probation Services	CDBG	Sheriff	Electronic Monitoring	Electronic Monitoring Offenders	Court Security Grant
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
13,898	80	0	0	58,037	0
0	0	128,009	0	0	0
0	0	0	0	0	0
0	765,385	429,818	96,032	0	17,500
0	0	0	0	0	0
0	30	0	0	0	0
0	11,101	605	0	0	0
<u>13,898</u>	<u>776,596</u>	<u>558,432</u>	<u>96,032</u>	<u>58,037</u>	<u>17,500</u>
0	0	0	0	0	0
5,462	0	0	97,408	82,271	19,101
0	0	519,336	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	597,461	0	0	0	0
<u>5,462</u>	<u>597,461</u>	<u>519,336</u>	<u>97,408</u>	<u>82,271</u>	<u>19,101</u>
<u>8,436</u>	<u>179,135</u>	<u>39,096</u>	<u>(1,376)</u>	<u>(24,234)</u>	<u>(1,601)</u>
0	0	62,234	0	0	0
0	0	0	0	0	0
0	0	62,234	0	0	0
8,436	179,135	101,330	(1,376)	(24,234)	(1,601)
34,475	671,597	974,765	43,967	252,659	3,637
<u>\$42,911</u>	<u>\$850,732</u>	<u>\$1,076,095</u>	<u>\$42,591</u>	<u>\$228,425</u>	<u>\$2,036</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011
(continued)

	Adult Probation	EMA	Brownfields Grant	Indigent Guardianship
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	1,236	0	13,370
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	210,689	352,699	17,641	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>210,689</u>	<u>353,935</u>	<u>17,641</u>	<u>13,370</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	213,505	0	0	7,721
Public Safety	0	382,649	18,464	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>213,505</u>	<u>382,649</u>	<u>18,464</u>	<u>7,721</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,816)</u>	<u>(28,714)</u>	<u>(823)</u>	<u>5,649</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	102,305	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>102,305</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(2,816)	73,591	(823)	5,649
Fund Balance Beginning of Year	<u>76,568</u>	<u>102,983</u>	<u>0</u>	<u>13,847</u>
Fund Balance (Deficit) End of Year	<u><u>\$73,752</u></u>	<u><u>\$176,574</u></u>	<u><u>(\$823)</u></u>	<u><u>\$19,496</u></u>

<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement- Prosecutor</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,818	42,576	14,846	0	1,586	0
0	0	0	0	0	0
0	0	0	0	0	433
0	0	0	0	0	0
0	0	0	670,809	0	0
0	0	0	0	0	0
0	0	0	3,014	0	0
<u>1,818</u>	<u>42,576</u>	<u>14,846</u>	<u>673,823</u>	<u>1,586</u>	<u>433</u>
0	0	0	0	0	0
0	84,847	14,915	0	1,162	0
0	0	0	0	0	0
0	0	0	609,002	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>84,847</u>	<u>14,915</u>	<u>609,002</u>	<u>1,162</u>	<u>0</u>
<u>1,818</u>	<u>(42,271)</u>	<u>(69)</u>	<u>64,821</u>	<u>424</u>	<u>433</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>1,818</u>	<u>(42,271)</u>	<u>(69)</u>	<u>64,821</u>	<u>424</u>	<u>433</u>
<u>20,513</u>	<u>291,162</u>	<u>91,601</u>	<u>144,884</u>	<u>1,863</u>	<u>1,509</u>
<u>\$22,331</u>	<u>\$248,891</u>	<u>\$91,532</u>	<u>\$209,705</u>	<u>\$2,287</u>	<u>\$1,942</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011
(continued)

	Legal Research	Drug Enforcement	Commissary	Total
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$1,884,330
Other Taxes	0	0	0	8,366
Charges for Services	6,868	0	87,403	2,692,286
Licenses and Permits	0	0	0	432,511
Fines, Costs, and Forfeitures	0	60,564	0	379,052
Intergovernmental	0	0	0	4,993,208
Special Assessments	0	0	0	670,809
Interest	0	0	0	30
Other	0	0	0	192,375
Total Revenues	<u>6,868</u>	<u>60,564</u>	<u>87,403</u>	<u>11,252,967</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,602,557
Judicial	0	0	0	1,443,417
Public Safety	0	48,422	76,607	1,045,478
Public Works	0	0	0	1,429,720
Health	0	0	0	264,937
Human Services	0	0	0	4,186,417
Conservation and Recreation	0	0	0	149,309
Economic Development	0	0	0	597,461
Total Expenditures	<u>0</u>	<u>48,422</u>	<u>76,607</u>	<u>10,719,296</u>
Excess of Revenues Over (Under) Expenditures	<u>6,868</u>	<u>12,142</u>	<u>10,796</u>	<u>533,671</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	189,539
Transfers Out	0	0	0	(70,553)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>118,986</u>
Changes in Fund Balance	6,868	12,142	10,796	652,657
Fund Balance Beginning of Year	<u>69,079</u>	<u>9,634</u>	<u>92,661</u>	<u>7,387,331</u>
Fund Balance (Deficit) End of Year	<u>\$75,947</u>	<u>\$21,776</u>	<u>\$103,457</u>	<u>\$8,039,988</u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2011

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$90,030	\$90,030
Interest	0	0	22,078	22,078
Other	617,287	0	0	617,287
Total Revenues	<u>617,287</u>	<u>0</u>	<u>112,108</u>	<u>729,395</u>
<u>Expenditures</u>				
Other	0	0	966	966
Debt Service:				
Principal Retirement	590,000	0	107,000	697,000
Interest and Fiscal Charges	293,417	0	22,707	316,124
Total Expenditures	<u>883,417</u>	<u>0</u>	<u>130,673</u>	<u>1,014,090</u>
Excess of Revenues Under Expenditures	<u>(266,130)</u>	<u>0</u>	<u>(18,565)</u>	<u>(284,695)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	361,153	0	699	361,852
Transfers Out	0	(1,743)	0	(1,743)
Total Other Financing Sources (Uses)	<u>361,153</u>	<u>(1,743)</u>	<u>699</u>	<u>360,109</u>
Changes in Fund Balance	95,023	(1,743)	(17,866)	75,414
Fund Balance (Deficit) Beginning of Year	<u>(723,743)</u>	<u>4,209</u>	<u>603,531</u>	<u>(116,003)</u>
Fund Balance (Deficit) End of Year	<u><u>(\$628,720)</u></u>	<u><u>\$2,466</u></u>	<u><u>\$585,665</u></u>	<u><u>(\$40,589)</u></u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011

	Issue I	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Revenues</u>				
Intergovernmental	\$182,466	\$0	\$14,456	\$0
Special Assessments	0	0	0	0
Other	0	0	0	0
Total Revenues	182,466	0	14,456	0
<u>Expenditures</u>				
Capital Outlay	0	150,899	749,966	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	150,899	749,966	0
Excess of Revenues Over (Under) Expenditures	182,466	(150,899)	(735,510)	0
<u>Other Financing Sources</u>				
Transfers In	0	627,690	750,000	0
Changes in Fund Balance	182,466	476,791	14,490	0
Fund Balance Beginning of Year	0	8,703,830	1,868,946	450
Fund Balance (Deficit) End of the Year	\$182,466	\$9,180,621	\$1,883,436	\$450

<u>Historical Museum</u>	<u>Construction- Courthouse</u>	<u>Construction- Justice Center</u>	<u>Construction- Ditches</u>	<u>Parks and Open Spaces</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$196,922
0	0	0	5,841	0	5,841
0	0	0	55,227	0	55,227
0	0	0	61,068	0	257,990
2,692	679,613	199,469	25,100	0	1,807,739
0	0	0	671	0	671
2,692	679,613	199,469	25,771	0	1,808,410
(2,692)	(679,613)	(199,469)	35,297	0	(1,550,420)
0	345,937	26,373	27,513	0	1,777,513
(2,692)	(333,676)	(173,096)	62,810	0	227,093
8,109	0	0	103,285	45,790	10,730,410
<u>\$5,417</u>	<u>(\$333,676)</u>	<u>(\$173,096)</u>	<u>\$166,095</u>	<u>\$45,790</u>	<u>\$10,957,503</u>

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Wood County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Internal Service Funds

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

Workers' Compensation Retro Reserve

To account for resources received from workers' compensation premiums charged to each County department.

Health

To account for the self insurance program for employee health, vision, dental, and drug card benefits. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Wood County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2011

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$390,384	\$0	\$390,384
Cash and Cash Equivalents with Fiscal Agent	0	66,577	66,577
Investments with Fiscal Agent	0	8,992,530	8,992,530
Due from External Parties	10,206	0	10,206
Prepaid Items	2,356	0	2,356
Interfund Receivable	2,348	0	2,348
Total Assets	405,294	9,059,107	9,464,401
<u>Current Liabilities</u>			
Due to Other Governments	241,421	0	241,421
Claims Payable	18,458	1,116,821	1,135,279
Total Liabilities	259,879	1,116,821	1,376,700
Total Net Assets Unrestricted	\$145,415	\$7,942,286	\$8,087,701

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2011

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$27,067	\$6,728,667	\$6,755,734
Other	15,418	5,275	20,693
Total Operating Revenues	<u>42,485</u>	<u>6,733,942</u>	<u>6,776,427</u>
<u>Operating Expenses</u>			
Personal Services	626	0	626
Contractual Services	265,814	724,470	990,284
Claims	7,878	6,346,530	6,354,408
Other	60,416	0	60,416
Total Operating Expenses	<u>334,734</u>	<u>7,071,000</u>	<u>7,405,734</u>
Operating Loss	(292,249)	(337,058)	(629,307)
<u>Non-Operating Revenues</u>			
Interest Revenue	0	238,157	238,157
Loss Before Transfers	(292,249)	(98,901)	(391,150)
Transfers In	446,190	0	446,190
Transfers Out	(4,673,725)	0	(4,673,725)
Changes in Net Assets	(4,519,784)	(98,901)	(4,618,685)
Net Assets Beginning of Year	<u>4,665,199</u>	<u>8,041,187</u>	<u>12,706,386</u>
Net Assets End of Year	<u>\$145,415</u>	<u>\$7,942,286</u>	<u>\$8,087,701</u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2011

	Workers' Compensation Retro Reserve	Health	Total
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$14,513	\$6,728,667	\$6,743,180
Cash Payments for Personal Services	(626)	0	(626)
Cash Payments to Suppliers	0	0	0
Cash Payments for Contractual Services	(252,945)	(724,470)	(977,415)
Cash Payments for Claims	(91,718)	(6,743,037)	(6,834,755)
Cash Received from Other Revenues	15,418	5,275	20,693
Cash Payments for Other Expenses	(60,416)	0	(60,416)
Net Cash Used for Operating Activities	<u>(375,774)</u>	<u>(733,565)</u>	<u>(1,109,339)</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Transfers In	446,190	0	446,190
Cash Payments for Transfers Out	(4,673,725)	0	(4,673,725)
Net Cash Used for Noncapital Financing Activities	<u>(4,227,535)</u>	<u>0</u>	<u>(4,227,535)</u>
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(4,124,676)	(4,124,676)
Sale of Investments	0	3,404,036	3,404,036
Interest on Investments	0	238,157	238,157
Net Cash Used for Investing Activities	<u>0</u>	<u>(482,483)</u>	<u>(482,483)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(4,603,309)	(1,216,048)	(5,819,357)
Cash and Cash Equivalents Beginning of Year	4,993,693	1,282,625	6,276,318
Cash and Cash Equivalents End of Year	<u>\$390,384</u>	<u>\$66,577</u>	<u>\$456,961</u>
<u>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</u>			
Operating Loss	(\$292,249)	(\$337,058)	(\$629,307)
<u>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities</u>			
Increase in Due from External Parties	(10,206)	0	(10,206)
Increase in Prepaid Items	(486)	0	(486)
Increase in Interfund Receivable	(2,348)	0	(2,348)
Decrease in Due to Other Governments	(65,782)	0	(65,782)
Decrease in Claims Payable	(4,703)	(396,507)	(401,210)
Total Adjustments	<u>(83,525)</u>	<u>(396,507)</u>	<u>(480,032)</u>
Net Cash Used for Operating Activities	<u>(\$375,774)</u>	<u>(\$733,565)</u>	<u>(\$1,109,339)</u>

Wood County, Ohio
Combining Statements - Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governments.

Investment Trust Fund

Park and Recreation

To account for the external investment pool of the Wood County Park District. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Agency Funds

Health

To account for the funds and subfunds of the Wood County General Health District for which the County Auditor serves as ex-officio fiscal agent.

Family and Children First

To account for the Family and Children First Council for which the County (Wood County Job and Family Services) acts as administrative agent.

Soil and Water Conservation

To account for the Wood County Soil and Water Conservation District for which the County Auditor is the fiscal agent.

Northwest Community Correctional Center

To account for grants and donations used for operating the Northwest Community Correctional Center.

Juvenile Residential Center

To account for state resources used for operation and maintenance of the Juvenile Residential Center.

Emergency Planning Commission

To account for resources from the State Emergency Response Commission used for developing, preparing, reviewing, exercising, or revising chemical emergency response and preparedness plans and awareness and education programs in the County. The County Auditor is the fiscal agent.

Housing Trust

To account for fees collected by the County Recorder for the State of Ohio.

(continued)

Wood County, Ohio
Combining Statements - Fiduciary Funds

**Agency Funds
(continued)**

Auditor

To account for the flow of resources from various incidents which are allocated to the proper accounts or expended to the proper vendor.

Nursing Home Residents

To account for resources held for residents of the nursing home.

Domestic Violence Shelter

To account for fees collected when filing an annulment, dissolution, or divorce with the clerk of courts which are paid to a domestic violence shelter.

Payroll

To account for the gross payroll of the County, along with employee contributions for various types of insurance.

Undivided Tax

To account for the collection of various taxes. These taxes are periodically apportioned to subdivisions in the County, excluding Wood County itself.

Alimony and Child Support

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

County Court

To account for clerk of courts, probate court, and juvenile court receipts which are distributed to various agencies, excluding Wood County itself.

Sheriff

To account for proceeds and expenditures associated with the sheriff's foreclosure sales, as well as the special response team and drug enforcement agency investigations.

Inmate

To account for money that is on an inmate's person at the time of incarceration. This money is refunded at the time of their release.

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,015,210	\$0	\$91,200	\$1,924,010
Due from External Parties	16,867	61,050	16,867	61,050
Total Assets	<u>\$2,032,077</u>	<u>\$61,050</u>	<u>\$108,067</u>	<u>\$1,985,060</u>
<u>Liabilities</u>				
Due to External Parties	\$4,534	\$0	\$4,534	\$0
Undistributed Assets	2,027,543	65,584	108,067	1,985,060
Total Liabilities	<u>\$2,032,077</u>	<u>\$65,584</u>	<u>\$112,601</u>	<u>\$1,985,060</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$168,185	\$0	\$7,670	\$160,515
<u>Liabilities</u>				
Undistributed Assets	\$168,185	\$0	\$7,670	\$160,515
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$132,804	\$101,320	\$0	\$234,124
<u>Liabilities</u>				
Undistributed Assets	\$132,804	\$101,320	\$0	\$234,124
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$374,106	\$0	\$35,474	\$338,632
<u>Liabilities</u>				
Due to External Parties	\$0	\$10,206	\$0	\$10,206
Undistributed Assets	374,106	0	45,680	328,426
Total Liabilities	<u>\$374,106</u>	<u>\$10,206</u>	<u>\$45,680</u>	<u>\$338,632</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$311,955	\$0	\$47,782	\$264,173
<u>Liabilities</u>				
Undistributed Assets	\$311,955	\$0	\$47,782	\$264,173
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$84,798	\$0	\$8,374	\$76,424
<u>Liabilities</u>				
Undistributed Assets	\$84,798	\$0	\$8,374	\$76,424

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011
(continued)

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$149,575	\$0	\$12,545	\$137,030
<u>Liabilities</u>				
Undistributed Assets	\$149,575	\$0	\$12,545	\$137,030
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$111,609	\$4,124	\$0	\$115,733
<u>Liabilities</u>				
Undistributed Assets	\$111,609	\$4,124	\$0	\$115,733
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$12,375	\$10,569	\$0	\$22,944
<u>Liabilities</u>				
Deposits Held and Due to Others	\$12,375	\$10,569	\$0	\$22,944
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$15,217	\$0	\$1,134	\$14,083
<u>Liabilities</u>				
Undistributed Assets	\$15,217	\$0	\$1,134	\$14,083
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$23,081	\$45,359	\$0	\$68,440
Cash and Cash Equivalents in Segregated Accounts	39,290	5,525	0	44,815
Total Assets	\$62,371	\$50,884	\$0	\$113,255
<u>Liabilities</u>				
Due to Other Governments	\$39,290	\$5,525	\$0	\$44,815
Undistributed Assets	23,081	45,359	0	68,440
Total Liabilities	\$62,371	\$50,884	\$0	\$113,255
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,496,232	\$789,562	\$2,577,560	\$4,708,234
Due from Other Governments	5,347,705	4,618,040	5,347,705	4,618,040
Due from External Parties	7,075	8,984	7,075	8,984
Property Taxes Receivable	123,299,952	121,482,346	123,299,952	121,482,346
Special Assessments Receivable	6,767,181	7,867,852	6,767,181	7,867,852
Total Assets	\$141,918,145	\$134,766,784	\$137,999,473	\$138,685,456
<u>Liabilities</u>				
Due to Other Governments	\$141,911,070	\$134,757,800	\$137,992,398	\$138,676,472
Undistributed Assets	7,075	8,984	7,075	8,984
Total Liabilities	\$141,918,145	\$134,766,784	\$137,999,473	\$138,685,456

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011
(continued)

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$19,902	\$607	\$0	\$20,509
Due from External Parties	1,780	1,697	1,780	1,697
Total Assets	\$21,682	\$2,304	\$1,780	\$22,206
<u>Liabilities</u>				
Undistributed Assets	\$21,682	\$2,304	\$1,780	\$22,206
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,018,110	\$206,313	\$559,209	\$665,214
Accounts Receivable	872,068	1,039,585	872,068	1,039,585
Due from External Parties	420	0	420	0
Total Assets	\$1,890,598	\$1,245,898	\$1,431,697	\$1,704,799
<u>Liabilities</u>				
Undistributed Assets	\$1,890,598	\$1,245,898	\$1,431,697	\$1,704,799
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$494,816	\$48,994	\$805	\$543,005
<u>Liabilities</u>				
Undistributed Assets	\$60,352	\$16,660	\$805	\$76,207
Deposits Held and Due to Others	434,464	32,334	0	466,798
Total Liabilities	\$494,816	\$48,994	\$805	\$543,005
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$18,235	\$0	\$2,749	\$15,486
<u>Liabilities</u>				
Deposits Held and Due to Others	\$18,235	\$0	\$2,749	\$15,486
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,882,772	\$940,365	\$2,781,739	\$8,041,398
Cash and Cash Equivalents in Segregated Accounts	1,602,728	272,008	562,763	1,311,973
Accounts Receivable	872,068	1,039,585	872,068	1,039,585
Due from Other Governments	5,347,705	4,618,040	5,347,705	4,618,040
Due from External Parties	26,142	71,731	26,142	71,731
Property Taxes Receivable	123,299,952	121,482,346	123,299,952	121,482,346
Special Assessments Receivable	6,767,181	7,867,852	6,767,181	7,867,852
Total Assets	\$147,798,548	\$136,291,927	\$139,657,550	\$144,432,925
<u>Liabilities</u>				
Due to Other Governments	\$141,950,360	\$134,763,325	\$137,992,398	\$138,721,287
Due to External Parties	4,534	10,206	4,534	10,206
Undistributed Assets	5,378,580	1,490,233	1,672,609	5,196,204
Deposits Held and Due to Others	465,074	42,903	2,749	505,228
Total Liabilities	\$147,798,548	\$136,306,667	\$139,672,290	\$144,432,925

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

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,727,329	\$6,101,875	\$6,018,399	(\$83,476)
Permissive Sales Taxes	14,750,000	14,750,000	16,397,517	1,647,517
Other Taxes	40,010	29,798	26,487	(3,311)
Charges for Services	5,804,730	5,937,093	6,254,006	316,913
Licenses and Permits	6,525	6,525	8,261	1,736
Fines, Costs, and Forfeitures	232,200	232,200	254,875	22,675
Intergovernmental	2,926,866	3,254,527	3,767,509	512,982
Interest	1,800,000	1,450,000	1,580,792	130,792
Other	362,741	362,741	534,209	171,468
Total Revenues	32,650,401	32,124,759	34,842,055	2,717,296
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	345,181	345,190	237,867	107,323
Materials and Supplies	399,980	390,980	355,867	35,113
Contractual Services	1,026,815	1,025,063	871,611	153,452
Capital Outlay	634,302	740,560	725,570	14,990
Total County	2,406,278	2,501,793	2,190,915	310,878
Commissioners				
Personal Services	585,718	585,118	564,216	20,902
Materials and Supplies	2,500	2,500	2,245	255
Contractual Services	6,700	7,300	4,857	2,443
Other	2,500	2,500	1,967	533
Total Commissioners	597,418	597,418	573,285	24,133
Central Services				
Personal Services	11,635	11,636	10,521	1,115
Materials and Supplies	63,695	68,909	68,747	162
Contractual Services	237,862	249,139	249,139	0
Other	22,000	19,510	15,703	3,807
Total Central Services	335,192	349,194	344,110	5,084
Auditor				
Personal Services	608,837	608,837	533,966	74,871
Materials and Supplies	13,535	13,035	9,916	3,119
Contractual Services	37,130	36,130	32,751	3,379
Other	12,140	13,140	12,406	734
Total Auditor	671,642	671,142	589,039	82,103

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Personal Property				
Personal Services	\$212,745	\$212,745	\$205,249	\$7,496
Materials and Supplies	5,928	6,428	6,182	246
Other	1,020	1,020	963	57
Total Appraising Personal Property	219,693	220,193	212,394	7,799
Treasurer				
Personal Services	166,942	166,942	165,853	1,089
Materials and Supplies	50,200	50,200	40,853	9,347
Contractual Services	6,500	6,501	3,798	2,703
Other	3,500	3,500	3,367	133
Total Treasurer	227,142	227,143	213,871	13,272
Prosecuting Attorney				
Personal Services	1,165,684	1,165,692	1,147,735	17,957
Materials and Supplies	10,530	10,530	7,880	2,650
Contractual Services	17,000	24,592	19,799	4,793
Other	76,756	76,756	76,396	360
Total Prosecuting Attorney	1,269,970	1,277,570	1,251,810	25,760
Budget Commission				
Personal Services	19,948	19,948	19,734	214
Materials and Supplies	150	150	100	50
Contractual Services	1,640	1,640	1,640	0
Other	100	100	100	0
Total Budget Commission	21,838	21,838	21,574	264
Board of Revision				
Personal Services	42,236	42,236	41,522	714
Materials and Supplies	100	100	100	0
Other	600	600	292	308
Total Board of Revision	42,936	42,936	41,914	1,022
Bureau of Inspection				
Contractual Services	115,000	115,000	109,968	5,032
Planning Commission				
Personal Services	121,630	121,630	121,534	96
Materials and Supplies	1,800	1,800	1,613	187
Other	3,197	3,197	2,728	469
Total Planning Commission	126,627	126,627	125,875	752
Data Processing				
Contractual Services	21,000	21,000	21,000	0

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Board of Elections				
Personal Services	\$536,831	\$469,127	\$431,730	\$37,397
Materials and Supplies	25,660	61,960	61,683	277
Contractual Services	183,766	213,470	210,658	2,812
Other	2,485	3,985	3,864	121
Capital Outlay	11,245	11,441	11,441	0
Total Board of Elections	759,987	759,983	719,376	40,607
Maintenance and Operating-Courthouse				
Personal Services	454,457	454,757	452,947	1,810
Materials and Supplies	50,000	50,000	44,593	5,407
Contractual Services	604,473	604,473	529,591	74,882
Other	1,500	1,400	251	1,149
Total Maintenance and Operating-Courthouse	1,110,430	1,110,630	1,027,382	83,248
Maintenance and Operating-EGL Complex				
Personal Services	550,311	550,311	513,443	36,868
Materials and Supplies	52,000	57,000	49,318	7,682
Contractual Services	677,388	672,388	522,981	149,407
Other	3,050	3,050	1,135	1,915
Total Maintenance and Operating-EGL Complex	1,282,749	1,282,749	1,086,877	195,872
Recorder				
Personal Services	415,591	415,591	383,768	31,823
Materials and Supplies	15,552	15,552	10,779	4,773
Contractual Services	41,365	41,365	11,235	30,130
Other	3,515	3,516	2,799	717
Capital Outlay	5,847	5,847	758	5,089
Total Recorder	481,870	481,871	409,339	72,532
Records Center				
Personal Services	135,544	135,544	130,832	4,712
Materials and Supplies	15,082	15,082	6,632	8,450
Contractual Services	123,509	123,509	88,927	34,582
Other	10	10	10	0
Total Records Center	274,145	274,145	226,401	47,744
Insurance on Property				
Contractual Services	607,000	607,000	421,701	185,299
Insurance on Person				
Personal Services	3,091,500	3,091,500	2,977,928	113,572
Pensions				
Personal Services	2,720,000	2,720,000	2,482,187	237,813
Taxes				
Other	4,000	4,000	3,038	962

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Miscellaneous				
Other	\$9,000	\$9,000	\$7,653	\$1,347
Annexations				
Other	600	600	250	350
Information Technology				
Personal Services	108,778	111,106	107,961	3,145
Materials and Supplies	1,626	1,626	582	1,044
Contractual Services	2,500	2,500	1,399	1,101
Other	350	350	100	250
Total Information Technology	113,254	115,582	110,042	5,540
Operation Fuel Facility				
Materials and Supplies	450	204	204	0
Contractual Services	25,970	5,067	4,856	211
Other	525,000	634,829	634,829	0
Total Operation Fuel Facility	551,420	640,100	639,889	211
Workers Compensation Self Insurance				
Personal Services	105,500	105,500	60,500	45,000
Recorder's Equipment				
Materials and Supplies	58,044	58,044	8,040	50,004
Contractual Services	17,000	46,500	31,881	14,619
Capital Outlay	125,000	95,500	72,564	22,936
Total Recorder's Equipment	200,044	200,044	112,485	87,559
Total Legislative and Executive	17,366,235	17,574,558	15,980,803	1,593,755
Judicial				
Domestic Relations				
Personal Services	225,917	225,917	222,173	3,744
Materials and Supplies	7,186	7,186	6,243	943
Contractual Services	36,503	35,403	34,396	1,007
Other	1,805	2,905	2,882	23
Total Domestic Relations	271,411	271,411	265,694	5,717
Court of Appeals				
Other	119,679	123,805	123,805	0
Court of Common Pleas Mediation				
Personal Services	76,291	76,290	75,440	850
Materials and Supplies	1,053	1,053	985	68
Contractual Services	5,514	5,514	2,822	2,692
Other	570	570	570	0
Total Court of Common Pleas Mediation	83,428	83,427	79,817	3,610

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Jury Commission				
Personal Services	\$60,397	\$60,397	\$60,001	\$396
Materials and Supplies	42,385	42,385	37,426	4,959
Contractual Services	8,137	8,137	6,722	1,415
Other	200	200	200	0
Total Jury Commission	111,119	111,119	104,349	6,770
Adult Probation				
Personal Services	567,765	567,765	550,858	16,907
Materials and Supplies	3,400	3,400	3,192	208
Contractual Services	13,900	13,900	11,779	2,121
Other	1,000	1,000	502	498
Total Adult Probation	586,065	586,065	566,331	19,734
Court Security				
Personal Services	332,343	331,543	300,075	31,468
Materials and Supplies	2,723	3,523	3,045	478
Contractual Services	11,008	11,008	10,416	592
Other	2,910	2,910	2,459	451
Total Court Security	348,984	348,984	315,995	32,989
Common Pleas Courts 1, 2, and 4				
Personal Services	886,543	886,543	879,439	7,104
Materials and Supplies	33,724	36,474	36,009	465
Contractual Services	220,339	217,589	161,072	56,517
Other	9,910	9,910	7,785	2,125
Total Common Pleas Courts 1, 2, and 4	1,150,516	1,150,516	1,084,305	66,211
Juvenile Court				
Personal Services	396,579	396,579	395,846	733
Materials and Supplies	15,250	15,250	12,081	3,169
Contractual Services	55,014	55,014	29,641	25,373
Other	4,610	4,610	3,568	1,042
Total Juvenile Court	471,453	471,453	441,136	30,317
Juvenile Probation				
Personal Services	256,530	256,834	254,372	2,462
Materials and Supplies	2,387	2,387	2,345	42
Contractual Services	19,093	19,093	13,917	5,176
Other	9,163	9,163	1,556	7,607
Total Juvenile Probation	287,173	287,477	272,190	15,287
Detention Home				
Personal Services	956,961	956,961	852,286	104,675
Materials and Supplies	29,472	29,472	27,170	2,302
Contractual Services	25,477	25,477	17,677	7,800
Other	62,100	62,100	40,630	21,470
Total Detention Home	1,074,010	1,074,010	937,763	136,247

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Probate Court				
Personal Services	\$348,307	\$347,807	\$346,024	\$1,783
Materials and Supplies	8,650	7,650	3,924	3,726
Contractual Services	15,500	15,500	12,162	3,338
Other	4,370	5,870	4,891	979
Total Probate Court	376,827	376,827	367,001	9,826
Clerk of Courts				
Personal Services	635,832	632,282	609,092	23,190
Materials and Supplies	19,000	26,377	18,302	8,075
Contractual Services	51,927	53,100	42,909	10,191
Other	3,600	3,600	913	2,687
Total Clerk of Courts	710,359	715,359	671,216	44,143
Fostoria Municipal Court				
Personal Services	9,265	19,525	19,525	0
Contractual Services	11,845	14,645	11,845	2,800
Other	1,000	2,000	1,695	305
Total Fostoria Municipal Court	22,110	36,170	33,065	3,105
Perrysburg Municipal Court				
Personal Services	115,600	115,795	98,083	17,712
Contractual Services	14,250	14,250	12,740	1,510
Other	2,000	9,550	7,788	1,762
Total Perrysburg Municipal Court	131,850	139,595	118,611	20,984
Bowling Green Municipal Court				
Personal Services	131,199	131,199	125,321	5,878
Contractual Services	122,300	123,300	119,132	4,168
Other	2,800	2,800	791	2,009
Total Bowling Green Municipal Court	256,299	257,299	245,244	12,055
Public Defender				
Personal Services	716,053	717,553	715,037	2,516
Materials and Supplies	4,884	4,384	4,255	129
Contractual Services	28,256	27,256	23,498	3,758
Other	29,271	29,271	25,739	3,532
Capital Outlay	2,500	2,500	1,755	745
Total Public Defender	780,964	780,964	770,284	10,680
Miscellaneous				
Contractual Services	403,548	464,298	441,438	22,860

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Title Administration				
Personal Services	\$438,348	\$433,348	\$351,984	\$81,364
Materials and Supplies	13,142	13,142	10,703	2,439
Contractual Services	20,598	25,598	20,340	5,258
Other	37,200	37,200	35,633	1,567
Capital Outlay	8,714	8,714	4,401	4,313
Total Title Administration	518,002	518,002	423,061	94,941
Total Judicial	7,703,797	7,796,781	7,261,305	535,476
Public Safety				
Coroner				
Personal Services	68,357	68,357	58,045	\$10,312
Materials and Supplies	90	90	0	90
Contractual Services	20,500	20,500	169	20,331
Other	70,500	87,602	85,860	1,742
Total Coroner	159,447	176,549	144,074	32,475
Sheriff				
Personal Services	2,350,752	2,359,352	2,305,683	53,669
Materials and Supplies	35,000	35,000	13,274	21,726
Contractual Services	132,991	233,991	209,237	24,754
Other	82,631	82,631	81,695	936
Total Sheriff	2,601,374	2,710,974	2,609,889	101,085
Communications Center				
Personal Services	684,812	715,812	700,570	15,242
Materials and Supplies	6,000	6,000	5,170	830
Contractual Services	110,000	110,000	94,127	15,873
Other	40,000	40,000	27,301	12,699
Total Communications Center	840,812	871,812	827,168	44,644
Other Expenditure				
Contractual Services	22,000	22,000	22,000	0
Jail-Sheriff				
Personal Services	2,778,615	2,742,615	2,512,053	230,562
Materials and Supplies	397,500	397,500	325,525	71,975
Contractual Services	642,000	647,000	613,255	33,745
Other	151,500	51,500	13,210	38,290
Total Jail-Sheriff	3,969,615	3,838,615	3,464,043	374,572
Wood County Work Center				
Other	11,140	11,140	0	11,140
Total Public Safety	7,604,388	7,631,090	7,067,174	563,916

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Works				
Engineer				
Personal Services	\$573,750	\$573,750	\$572,086	\$1,664
Materials and Supplies	5,000	5,000	3,837	1,163
Contractual Services	3,631	3,631	2,444	1,187
Other	6,500	6,500	4,803	1,697
Total Public Works	<u>588,881</u>	<u>588,881</u>	<u>583,170</u>	<u>5,711</u>
Health				
Registration of Vital Statistics				
Other	1,700	3,152	3,152	0
Other Health				
Contractual Services	290,813	290,813	290,813	0
Total Health	<u>292,513</u>	<u>293,965</u>	<u>293,965</u>	<u>0</u>
Human Services				
Veteran Services				
Personal Services	185,850	185,849	184,946	903
Materials and Supplies	7,000	6,500	6,426	74
Contractual Services	104,340	112,440	108,345	4,095
Other	142,375	134,776	130,900	3,876
Total Veteran Services	439,565	439,565	430,617	8,948
Public Assistance				
Other	200,000	200,000	144,561	55,439
Total Human Services	<u>639,565</u>	<u>639,565</u>	<u>575,178</u>	<u>64,387</u>
Conservation and Recreation				
Historical Society				
Personal Services	143,376	143,416	143,416	0
Economic Development				
Economic Development				
Personal Services	247,704	250,653	243,689	6,964
Materials and Supplies	4,500	4,500	501	3,999
Contractual Services	74,929	74,789	55,183	19,606
Other	229,501	229,501	216,209	13,292
Total Economic Development	<u>556,634</u>	<u>559,443</u>	<u>515,582</u>	<u>43,861</u>
Other				
Airport				
Other	26,345	26,345	26,345	0
Miscellaneous				
Other	408,975	408,975	334,963	74,012
Contingencies				
Other	505,520	268,994	85,130	183,864

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Budget Stabilization Other	\$1,607,461	\$1,110,817	\$0	\$1,110,817
Unclaimed Monies Other	0	141,881	72,153	69,728
Unclaimed Estates Other	0	18,996	0	18,996
Total Other	<u>2,548,301</u>	<u>1,976,008</u>	<u>518,591</u>	<u>1,457,417</u>
Intergovernmental Agriculture				
Contractual Services	14,174	14,379	14,379	0
Other	385,434	385,934	384,978	956
Total Intergovernmental	<u>399,608</u>	<u>400,313</u>	<u>399,357</u>	<u>956</u>
Total Expenditures	<u>37,843,298</u>	<u>37,604,020</u>	<u>33,338,541</u>	<u>4,265,479</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,192,897)</u>	<u>(5,479,261)</u>	<u>1,503,514</u>	<u>6,982,775</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	283,890	283,890	317,545	33,655
Advances Out	(672,710)	(672,710)	(672,710)	0
Transfers In	4,663,725	4,663,725	4,822,892	159,167
Transfers Out	(1,950,525)	(2,457,169)	(2,416,654)	40,515
Total Other Financing Sources (Uses)	<u>2,324,380</u>	<u>1,817,736</u>	<u>2,051,073</u>	<u>233,337</u>
Changes in Fund Balance	(2,868,517)	(3,661,525)	3,554,587	7,216,112
Fund Balance Beginning of Year	14,261,401	14,261,401	14,261,401	0
Prior Year Encumbrances Appropriated	510,373	510,373	510,373	0
Fund Balance End of Year	<u>\$11,903,257</u>	<u>\$11,110,249</u>	<u>\$18,326,361</u>	<u>\$7,216,112</u>

Wood County, Ohio
Motor Vehicle and Gasoline Tax Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$3,995,000	\$3,995,000	\$3,945,817	(\$49,183)
Charges for Services	506,000	506,000	377,481	(128,519)
Fines, Costs, and Forfeitures	100,000	100,000	161,813	61,813
Intergovernmental	2,295,000	2,295,000	2,939,464	644,464
Interest	5,000	5,000	11,986	6,986
Total Revenues	<u>6,901,000</u>	<u>6,901,000</u>	<u>7,436,561</u>	<u>535,561</u>
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,544,098	2,544,098	2,184,783	359,315
Materials and Supplies	1,198,536	1,235,836	1,121,247	114,589
Contractual Services	3,085,864	3,682,355	3,411,405	270,950
Other	1,113,969	1,115,669	556,785	558,884
Capital Outlay	271,547	506,547	471,635	34,912
Total Expenditures	<u>8,214,014</u>	<u>9,084,505</u>	<u>7,745,855</u>	<u>1,338,650</u>
Excess of Revenues Under Expenditures	(1,313,014)	(2,183,505)	(309,294)	1,874,211
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>
Changes in Fund Balance	(1,313,014)	(2,183,505)	(59,294)	2,124,211
Fund Balance Beginning of Year	2,799,114	2,799,114	2,799,114	0
Prior Year Encumbrances Appropriated	<u>1,169,717</u>	<u>1,169,717</u>	<u>1,169,717</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,655,817</u></u>	<u><u>\$1,785,326</u></u>	<u><u>\$3,909,537</u></u>	<u><u>\$2,124,211</u></u>

Wood County, Ohio
Alcohol, Drug Addiction, and Mental Health Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,869,815	\$6,234,185	\$6,234,185	\$0
Other Taxes	0	27,525	27,525	0
Charges for Services	0	231	231	0
Intergovernmental	9,190,000	8,237,520	8,237,520	
Other	0	1,725	1,725	0
Total Revenues	17,059,815	14,501,186	14,501,186	0
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	551,500	551,500	537,692	13,808
Materials and Supplies	15,062	15,062	10,346	4,716
Contractual Services	9,591,931	9,591,931	8,858,451	733,480
Other	785,000	785,000	357,827	427,173
Capital Outlay	15,000	15,000	5,150	9,850
Total Community Mental Health	10,958,493	10,958,493	9,769,466	1,189,027
Women's Health				
Contractual Services	409,496	358,841	358,841	0
Indigent Driver Alcohol Treatment				
Contractual Services	80,875	4,933	4,933	0
Community Mental Health-ODMH Medicaid				
Contractual Services	2,050,000	1,095,449	1,095,449	0
Community Mental Health-Title XX				
Contractual Services	100,000	80,979	80,979	0
Community Mental Health-Title XIX				
Contractual Services	3,051,170	1,874,506	1,874,506	0
Community Mental Health-ODADAS Medicaid				
Contractual Services	260,000	136,086	136,086	0
Total Expenditures	16,910,034	14,509,287	13,320,260	1,189,027
Excess of Revenues Over (Under) Expenditures	149,781	(8,101)	1,180,926	1,189,027
<u>Other Financing Uses</u>				
Transfers Out	(2,284,407)	(1,469,842)	0	1,469,842
Changes in Fund Balance	(2,134,626)	(1,477,943)	1,180,926	2,658,869
Fund Balance Beginning of Year	2,191,644	2,191,644	2,191,644	0
Prior Year Encumbrances Appropriated	62	62	62	0
Fund Balance End of Year	\$57,080	\$713,763	\$3,372,632	\$2,658,869

Wood County, Ohio
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$3,659,154	\$0	\$0	\$0
Intergovernmental	16,676,439	6,820,130	6,660,919	(159,211)
Other	20,002	7,002	5,052	(1,950)
Total Revenues	20,355,595	6,827,132	6,665,971	(161,161)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	4,991,838	4,171,838	3,930,039	241,799
Materials and Supplies	182,135	142,135	107,905	34,230
Contractual Services	996,176	837,175	709,613	127,562
Other	1,500,115	725,115	657,691	67,424
Capital Outlay	110,000	61,000	24,330	36,670
Total Public Assistance	7,780,264	5,937,263	5,429,578	507,685
Work Force Investment Act				
Contractual Services	1,434,591	854,591	751,485	103,106
Other	327,963	7,963	149	7,814
Total Work Force Investment Act	1,762,554	862,554	751,634	110,920
Children's Services				
Contractual Services	3,500,000	2,100,000	2,051,622	48,378
Other	681,080	81,080	0	81,080
Total Children's Services	4,181,080	2,181,080	2,051,622	129,458
Child and Adult Protect-Levy				
Contractual Services	265,000	251,800	214,642	37,158
Other	1,631,713	1,631,713	27,793	1,603,920
Capital Outlay	75,000	88,200	87,952	248
Total Child and Adult Protect-Levy	1,971,713	1,971,713	330,387	1,641,326
Trust-Homeless Donation				
Other	25,000	7,000	5,444	1,556
Total Expenditures	15,720,611	10,959,610	8,568,665	2,390,945
Excess of Revenues Over (Under) Expenditures	4,634,984	(4,132,478)	(1,902,694)	2,229,784

(continued)

Wood County, Ohio
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$65,000	\$0	\$0	\$0
Transfers Out	(180,766)	(110,766)	(78,614)	32,152
Total Other Financing Sources (Uses)	(115,766)	(110,766)	(78,614)	32,152
Changes in Fund Balance	4,519,218	(4,243,244)	(1,981,308)	2,261,936
Fund Balance Beginning of Year	8,830,914	8,830,914	8,830,914	0
Prior Year Encumbrances Appropriated	51,622	51,622	51,622	0
Fund Balance End of Year	<u>\$13,401,754</u>	<u>\$4,639,292</u>	<u>\$6,901,228</u>	<u>\$2,261,936</u>

Wood County, Ohio
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$10,452,890	\$10,296,672	\$10,301,044	\$4,372
Other Taxes	46,054	46,054	48,961	2,907
Charges for Services	581,347	581,347	1,268,467	687,120
Intergovernmental	15,268,682	14,998,876	15,342,114	343,238
Interest	750,000	750,000	11,876	(738,124)
Other	0	0	150	150
Total Revenues	27,098,973	26,672,949	26,972,612	299,663
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	1,900,100	1,900,100	1,077,572	822,528
Other	150,000	150,000	132,752	17,248
Total Residential Development Services	2,050,100	2,050,100	1,210,324	839,776
Community Assistance				
Contractual Services	50,000	50,000	34,198	15,802
Other	5,000	5,000	0	5,000
Total Community Assistance	55,000	55,000	34,198	20,802
Board of DD				
Personal Services	11,319,550	11,331,550	10,913,140	418,410
Materials and Supplies	989,890	1,009,890	933,758	76,132
Contractual Services	9,743,437	9,788,437	9,505,524	282,913
Other	678,630	711,630	693,894	17,736
Capital Outlay	127,398	127,398	91,317	36,081
Total Board of DD	22,858,905	22,968,905	22,137,633	831,272
Title I				
Personal Services	35,000	35,000	34,921	79
Family Resource Services				
Contractual Services	46,200	55,500	44,369	11,131
Other	54,100	61,600	57,391	4,209
Capital Outlay	83,800	98,800	97,462	1,338
Total Family Resource Services	184,100	215,900	199,222	16,678
Supported Living				
Personal Services	24,900	32,000	22,233	9,767
Materials and Supplies	250	250	12	238
Contractual Services	151,950	182,050	172,246	9,804
Other	800	800	0	800
Total Supported Living	177,900	215,100	194,491	20,609

(continued)

Wood County, Ohio
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Toy Lending				
Personal Services	\$67,800	\$69,800	\$67,939	\$1,861
Benefit Separation				
Personal Services	200,000	200,000	98,844	101,156
ARRA Stimulus Grant				
Contractual Services	106,865	97,450	97,450	0
Trust Health Insurance				
Personal Services	4,755,400	4,755,400	3,959,397	796,003
Trust Donations				
Other	2,500	2,500	107	2,393
Total Expenditures	30,493,570	30,665,155	28,034,526	2,630,629
Excess of Revenues Under Expenditures	(3,394,597)	(3,992,206)	(1,061,914)	2,930,292
<u>Other Financing Uses</u>				
Transfers Out	(9,661,483)	(10,026,321)	(750,000)	9,276,321
Changes in Fund Balance	(13,056,080)	(14,018,527)	(1,811,914)	12,206,613
Fund Balance Beginning of Year	25,213,688	25,213,688	25,213,688	0
Fund Balance End of Year	<u>\$12,157,608</u>	<u>\$11,195,161</u>	<u>\$23,401,774</u>	<u>\$12,206,613</u>

Wood County, Ohio
Building Inspection Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$985,000	\$1,065,994	\$80,994
Other	12,000	1,519	(10,481)
Total Revenues	<u>997,000</u>	<u>1,067,513</u>	<u>70,513</u>
<u>Expenses</u>			
Personal Services	764,240	692,672	71,568
Materials and Supplies	3,500	3,500	0
Contractual Services	22,000	18,018	3,982
Other	134,497	122,646	11,851
Capital Outlay	6,500	1,894	4,606
Total Expenses	<u>930,737</u>	<u>838,730</u>	<u>92,007</u>
Changes in Fund Balance	66,263	228,783	162,520
Fund Balance Beginning of Year	<u>1,084,098</u>	<u>1,084,098</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,150,361</u></u>	<u><u>\$1,312,881</u></u>	<u><u>\$162,520</u></u>

Wood County, Ohio
Nursing Home Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,540,360	\$6,459,345	(\$81,015)
Interest	5	5	0
Other	2,995	4,042	1,047
Total Revenues	<u>6,543,360</u>	<u>6,463,392</u>	<u>(79,968)</u>
<u>Expenses</u>			
Personal Services	4,132,143	3,555,054	577,089
Materials and Supplies	608,997	607,885	1,112
Contractual Services	1,772,398	1,555,253	217,145
Other	98,727	79,374	19,353
Capital Outlay	108,850	51,212	57,638
Debt Service:			
Principal Retirement	40,000	40,000	0
Interest Expense	6,750	6,750	0
Total Expenses	<u>6,767,865</u>	<u>5,895,528</u>	<u>872,337</u>
Changes in Fund Balance	(224,505)	567,864	792,369
Fund Balance Beginning of Year	866,800	866,800	0
Prior Year Encumbrances Appropriated	<u>23,060</u>	<u>23,060</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$665,355</u></u>	<u><u>\$1,457,724</u></u>	<u><u>\$792,369</u></u>

Wood County, Ohio
Landfill Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,670,000	\$1,701,811	\$31,811
Other	15,000	19,274	4,274
Total Revenues	<u>1,685,000</u>	<u>1,721,085</u>	<u>36,085</u>
<u>Expenses</u>			
Personal Services	474,000	450,973	23,027
Materials and Supplies	329,379	319,542	9,837
Contractual Services	447,776	422,244	25,532
Other	311,500	292,654	18,846
Capital Outlay	300,498	297,423	3,075
Debt Service:			
Principal Retirement	135,000	135,000	0
Interest Expense	31,361	31,361	0
Total Expenses	<u>2,029,514</u>	<u>1,949,197</u>	<u>80,317</u>
Excess of Revenues Under Expenses	<u>(344,514)</u>	<u>(228,112)</u>	<u>116,402</u>
<u>Other Financing Sources (Uses)</u>			
Advances Out	(32,000)	(32,000)	0
Transfers In	143,303	143,303	0
Total Other Financing Sources (Uses)	<u>111,303</u>	<u>111,303</u>	<u>0</u>
Changes in Fund Balance	(233,211)	(116,809)	116,402
Fund Balance Beginning of Year	816,555	816,555	0
Prior Year Encumbrances Appropriated	54,753	54,753	0
Fund Balance End of Year	<u><u>\$638,097</u></u>	<u><u>\$754,499</u></u>	<u><u>\$116,402</u></u>

Wood County, Ohio
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$18,500	\$19,526	\$1,026
Licenses and Permits	295,000	304,502	9,502
Fines, Costs, and Forfeitures	11,120	16,215	5,095
Other	1,200	4,417	3,217
Total Revenues	325,820	344,660	18,840
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	224,362	207,607	16,755
Materials and Supplies	9,000	8,102	898
Contractual Services	38,953	35,583	3,370
Other	8,697	7,638	1,059
Capital Outlay	10,820	10,085	735
Total Expenditures	291,832	269,015	22,817
Changes in Fund Balance	33,988	75,645	41,657
Fund Balance Beginning of Year	84,426	84,426	0
Prior Year Encumbrances Appropriated	3,863	3,863	0
Fund Balance End of Year	\$122,277	\$163,934	\$41,657

Wood County, Ohio
Law Library Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$288,740	\$318,494	\$29,754
Other	0	116	116
Total Revenues	<u>\$288,740</u>	<u>\$318,610</u>	<u>\$29,870</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	68,842	66,003	2,839
Materials and Supplies	1,000	898	102
Contractual Services	417,678	318,659	99,019
Other	7,601	6,428	1,173
Capital Outlay	2,470	2,067	403
Total Expenditures	<u>497,591</u>	<u>394,055</u>	<u>103,536</u>
Changes in Fund Balance	(208,851)	(75,445)	133,406
Fund Balance Beginning of Year	<u>324,951</u>	<u>324,951</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$116,100</u></u>	<u><u>\$249,506</u></u>	<u><u>\$133,406</u></u>

Wood County, Ohio
Court Mediation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$70,553	\$70,553	\$0
<u>Expenditures</u>			
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	70,553	70,553	0
<u>Other Financing Uses</u>			
Transfers Out	<u>(70,553)</u>	<u>(70,553)</u>	<u>0</u>
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
CSEA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$353,000	\$364,171	\$11,171
Intergovernmental	1,535,000	1,539,079	4,079
Other	142,000	165,608	23,608
Total Revenues	2,030,000	2,068,858	38,858
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,502,009	1,479,789	22,220
Materials and Supplies	19,000	15,258	3,742
Contractual Services	532,015	527,785	4,230
Other	1,453	1,453	0
Capital Outlay	11,000	765	10,235
Total CSEA	2,065,477	2,025,050	40,427
CS Enforcement Grant			
Personal Services	229	229	0
Materials and Supplies	145	145	0
Contractual Services	43,748	43,748	0
Total CS Enforcement Grant	44,122	44,122	0
Total Expenditures	2,109,599	2,069,172	40,427
Changes in Fund Balance	(79,599)	(314)	79,285
Fund Balance Beginning of Year	216,228	216,228	0
Prior Year Encumbrances Appropriated	23,865	23,865	0
Fund Balance End of Year	\$160,494	\$239,779	\$79,285

Wood County, Ohio
Real Estate Assessment Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$801,450	\$1,050,606	\$249,156
Other	250	0	(250)
Total Revenues	<u>801,700</u>	<u>1,050,606</u>	<u>248,906</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	343,000	309,804	33,196
Materials and Supplies	14,000	1,447	12,553
Contractual Services	1,164,567	1,084,524	80,043
Other	4,084	2,004	2,080
Capital Outlay	52,000	1,258	50,742
Total Expenditures	<u>1,577,651</u>	<u>1,399,037</u>	<u>178,614</u>
Changes in Fund Balance	(775,951)	(348,431)	427,520
Fund Balance Beginning of Year	509,518	509,518	0
Prior Year Encumbrances Appropriated	<u>639,651</u>	<u>639,651</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$373,218</u></u>	<u><u>\$800,738</u></u>	<u><u>\$427,520</u></u>

Wood County, Ohio
 Delinquent Tax and Assessments - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$154,115	\$163,921	\$9,806
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	105,794	101,474	4,320
Materials and Supplies	5,186	3,062	2,124
Contractual Services	42,000	6,306	35,694
Other	24,973	5,278	19,695
Capital Outlay	17,000	680	16,320
Total Expenditures	194,953	116,800	78,153
Changes in Fund Balance	(40,838)	47,121	87,959
Fund Balance Beginning of Year	548,045	548,045	0
Prior Year Encumbrances Appropriated	186	186	0
Fund Balance End of Year	<u>\$507,393</u>	<u>\$595,352</u>	<u>\$87,959</u>

Wood County, Ohio
Delinquent Tax and Assessments - Treasurer Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$166,500	\$175,215	\$8,715
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	152,300	111,620	40,680
Materials and Supplies	20,000	19,738	262
Contractual Services	30,000	27,850	2,150
Other	134,750	93,149	41,601
Capital Outlay	23,000	6,534	16,466
Total Expenditures	<u>360,050</u>	<u>258,891</u>	<u>101,159</u>
Changes in Fund Balance	(193,550)	(83,676)	109,874
Fund Balance Beginning of Year	828,074	828,074	0
Prior Year Encumbrances Appropriated	<u>6,750</u>	<u>6,750</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$641,274</u></u>	<u><u>\$751,148</u></u>	<u><u>\$109,874</u></u>

Wood County, Ohio
Youth Olympics Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$5,000	\$2,225	(\$2,775)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	8,000	5,701	2,299
Changes in Fund Balance	(3,000)	(3,476)	(476)
Fund Balance Beginning of Year	14,628	14,628	0
Fund Balance End of Year	\$11,628	\$11,152	(\$476)

Wood County, Ohio
 Railroad Crossing Improvement Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	12,750	12,750	0
Fund Balance End of Year	\$12,750	\$12,750	\$0

Wood County, Ohio
Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$15,000	\$12,423	(\$2,577)
Intergovernmental	391,661	563,890	172,229
Other	0	1,280	1,280
Total Revenues	406,661	577,593	170,932
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	22,527	22,506	21
Contractual Services	280	280	0
Other	2,707	638	2,069
Total VOCA- Juvenile	25,514	23,424	2,090
Litter Collection			
Personal Services	9,530	7,066	2,464
Materials and Supplies	1,000	0	1,000
Other	470	50	420
Capital Outlay	1,000	345	655
Total Litter Collection	12,000	7,461	4,539
Juvenile Indigent Driver			
Contractual Services	200	0	200
Felony Delinquent Care			
Personal Services	290,246	284,125	6,121
Materials and Supplies	10,000	4,449	5,551
Contractual Services	72,000	64,402	7,598
Other	44,500	43,119	1,381
Total Felony Delinquent Care	416,746	396,095	20,651
ARRA Juvenile Court IV-E			
Other	160,000	116,407	43,593
Computer-Juvenile Court			
Capital Outlay	25,000	22,782	2,218
Total Expenditures	639,460	566,169	73,291
Excess of Revenues Over (Under) Expenditures	(232,799)	11,424	244,223
<u>Other Financing Sources</u>			
Transfers In	6,827	0	(6,827)
Changes in Fund Balance	(225,972)	11,424	237,396
Fund Balance Beginning of Year	778,068	778,068	0
Fund Balance End of Year	\$552,096	\$789,492	\$237,396

Wood County, Ohio
VOCA - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$47,598	\$56,432	\$8,834
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	72,584	66,656	5,928
Contractual Services	500	0	500
Total Expenditures	73,084	66,656	6,428
Excess of Revenues Under Expenditures	(25,486)	(10,224)	15,262
<u>Other Financing Sources</u>			
Transfers In	23,940	25,000	1,060
Changes in Fund Balance	(1,546)	14,776	16,322
Fund Balance Beginning of Year	19,506	19,506	0
Fund Balance End of Year	<u>\$17,960</u>	<u>\$34,282</u>	<u>\$16,322</u>

Wood County, Ohio
 Historical Center Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$129,826	\$128,045	(\$1,781)
Other Taxes	634	564	(70)
Intergovernmental	20,237	20,700	463
Total Revenues	150,697	149,309	(1,388)
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	149,309	149,309	0
Changes in Fund Balance	1,388	0	(1,388)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$1,388	\$0	(\$1,388)

Wood County, Ohio
Senior Citizens Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,800,028	\$1,775,329	(\$24,699)
Other Taxes	8,747	7,802	(945)
Intergovernmental	<u>383,926</u>	<u>376,295</u>	<u>(7,631)</u>
Total Revenues	2,192,701	2,159,426	(33,275)
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	<u>2,159,426</u>	<u>2,159,426</u>	<u>0</u>
Changes in Fund Balance	33,275	0	(33,275)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$33,275</u></u>	<u><u>\$0</u></u>	<u><u>(\$33,275)</u></u>

Wood County, Ohio
Solid Waste Management District Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$700,000	\$586,681	(\$113,319)
Intergovernmental	125,000	372,500	247,500
Other	0	4,009	4,009
	<hr/>	<hr/>	<hr/>
Total Revenues	825,000	963,190	138,190
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	275,000	260,668	14,332
Materials and Supplies	12,330	5,201	7,129
Contractual Services	266,820	170,936	95,884
Other	773,022	630,224	142,798
Capital Outlay	5,000	0	5,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,332,172	1,067,029	265,143
Changes in Fund Balance	(507,172)	(103,839)	403,333
Fund Balance Beginning of Year	489,469	489,469	0
Prior Year Encumbrances Appropriated	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	135,672	135,672	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$117,969</u>	<u>\$521,302</u>	<u>\$403,333</u>

Wood County, Ohio
 Probation Services Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,000	\$13,474	\$6,474
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	2,500	0	2,500
Materials and Supplies	1,500	0	1,500
Contractual Services	3,000	846	2,154
Other	3,000	238	2,762
Capital Outlay	7,500	4,378	3,122
Total Expenditures	17,500	5,462	12,038
Changes in Fund Balance	(10,500)	8,012	18,512
Fund Balance Beginning of Year	33,959	33,959	0
Fund Balance End of Year	\$23,459	\$41,971	\$18,512

Wood County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$80	\$80
Intergovernmental	768,416	704,955	(63,461)
Interest	0	36	36
Other	54,449	56,032	1,583
Total Revenues	822,865	761,103	(61,762)
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Contractual Services	40,000	5,000	35,000
RLF Cameo			
Contractual Services	70,500	62,200	8,300
Other	3,500	3,000	500
Total RLF Cameo	74,000	65,200	8,800
Cold Forge			
Contractual Services	105,379	88,865	16,514
Habitat for Humanity			
Contractual Services	235,908	133,945	101,963
Block Grant 2009			
Personal Services	100	100	0
Materials and Supplies	244	244	0
Contractual Services	104,992	101,037	3,955
Other	1,619	1,619	0
Capital Outlay	752	752	0
Total Block Grant 2009	107,707	103,752	3,955
Neighborhood Stabilization Grant			
Contractual Services	10,146	1,145	9,001
Block Grant 2010			
Personal Services	12,891	11,176	1,715
Materials and Supplies	1,500	0	1,500
Contractual Services	364,763	258,135	106,628
Other	3,308	1,685	1,623
Capital Outlay	500	150	350
Total Block Grant 2010	382,962	271,146	111,816
CHIP 2010			
Materials and Supplies	169	169	0
Contractual Services	67,955	67,955	0
Total CHIP 2010	68,124	68,124	0

(continued)

Wood County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
CHIP Home Investment 2010			
Personal Services	\$255,675	\$255,675	\$0
Materials and Supplies	<u>75,325</u>	<u>75,325</u>	<u>0</u>
Total CHIP Home Investment 2010	<u>331,000</u>	<u>331,000</u>	<u>0</u>
CHIP Ohio Housing 2010			
Contractual Services	<u>81,000</u>	<u>81,000</u>	<u>0</u>
Program Income			
Contractual Services	<u>446</u>	<u>400</u>	<u>46</u>
Total Expenditures	<u>1,436,672</u>	<u>1,149,577</u>	<u>287,095</u>
Excess of Revenues Under Expenditures	(613,807)	(388,474)	225,333
<u>Other Financing Sources</u>			
Advances In	<u>493,033</u>	<u>493,033</u>	<u>0</u>
Changes in Fund Balance	(120,774)	104,559	225,333
Fund Balance (Deficit) Beginning of Year	(307,478)	(307,478)	0
Prior Year Encumbrances Appropriated	<u>452,519</u>	<u>452,519</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$24,267</u></u>	<u><u>\$249,600</u></u>	<u><u>\$225,333</u></u>

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$85,000	\$131,494	\$46,494
Intergovernmental	392,677	399,043	6,366
Other	6,667	6,667	0
Total Revenues	484,344	537,204	52,860
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	55,000	43,692	11,308
Materials and Supplies	10,000	3,140	6,860
Contractual Services	74,000	71,894	2,106
Other	1,000	0	1,000
Capital Outlay	10,000	358	9,642
Total Handgun License	150,000	119,084	30,916
Wireless 9-1-1			
Personal Services	62,405	48,691	13,714
Materials and Supplies	1,500	0	1,500
Contractual Services	97,000	51,749	45,251
Other	59,472	7,939	51,533
Capital Outlay	307,160	52,278	254,882
Total Wireless 9-1-1	527,537	160,657	366,880
Continued Professional Training			
Personal Services	11,085	1,447	9,638
VAWA Grant			
Personal Services	58,561	56,850	1,711
Materials and Supplies	250	231	19
Other	5,538	5,538	0
Total VAWA Grant	64,349	62,619	1,730
D.A.R.E.			
Personal Services	161,851	161,565	286
DUI Education			
Capital Outlay	6,160	6,051	109
ARRA Drug Crimes			
Personal Services	13,867	13,867	0

(continued)

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011
(continued)

	Budget	Actual	Variance Over (Under)
Drug Crimes Division 2011			
Personal Services	\$13,744	\$13,527	\$217
Other	2,423	0	2,423
Total Drug Crimes Division 2011	16,167	13,527	2,640
Trust-Recycling Fund			
Other	61	0	61
Trust-Crime Prevention			
Other	186	0	186
Total Expenditures	951,263	538,817	412,446
Excess of Revenues Under Expenditures	(466,919)	(1,613)	465,306
<u>Other Financing Sources (Uses)</u>			
Transfers In	105,852	62,234	(43,618)
Transfers Out	(43,618)	0	43,618
Total Other Financing Sources (Uses)	62,234	62,234	0
Changes in Fund Balance	(404,685)	60,621	465,306
Fund Balance Beginning of Year	934,189	934,189	0
Prior Year Encumbrances Appropriated	47,200	47,200	0
Fund Balance End of Year	\$576,704	\$1,042,010	\$465,306

Wood County, Ohio
Electronic Monitoring Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$96,032	\$96,032	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	66,462	64,138	2,324
Materials and Supplies	2,196	1,800	396
Contractual Services	30,674	30,674	0
Other	300	300	0
	99,632	96,912	2,720
Total Expenditures	99,632	96,912	2,720
Changes in Fund Balance	(3,600)	(880)	2,720
Fund Balance Beginning of Year	22,342	22,342	0
Fund Balance End of Year	\$18,742	\$21,462	\$2,720

Wood County, Ohio
Electronic Monitoring Offenders Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$55,000	\$61,795	\$6,795
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	11,500	612	10,888
Materials and Supplies	1,500	120	1,380
Contractual Services	125,000	73,965	51,035
Other	3,000	0	3,000
Capital Outlay	15,000	5,169	9,831
Total Expenditures	156,000	79,866	76,134
Changes in Fund Balance	(101,000)	(18,071)	82,929
Fund Balance Beginning of Year	258,240	258,240	0
Fund Balance End of Year	\$157,240	\$240,169	\$82,929

Wood County, Ohio
Court Security Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$17,500	\$17,500	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Security Grant			
Personal Services	11,459	10,316	1,143
Materials and Supplies	3,500	3,104	396
Contractual Services	1,596	1,596	0
Other	500	484	16
Capital Outlay	4,450	4,035	415
Total Expenditures	21,505	19,535	1,970
Changes in Fund Balance	(4,005)	(2,035)	1,970
Fund Balance Beginning of Year	4,223	4,223	0
Fund Balance End of Year	<u>\$218</u>	<u>\$2,188</u>	<u>\$1,970</u>

Wood County, Ohio
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$210,590	\$210,689	\$99
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	167,957	166,370	1,587
Materials and Supplies	13,883	12,983	900
Contractual Services	20,520	20,044	476
Other	4,794	4,139	655
Capital Outlay	9,481	9,315	166
Total Expenditures	216,635	212,851	3,784
Changes in Fund Balance	(6,045)	(2,162)	3,883
Fund Balance Beginning of Year	35,211	35,211	0
Fund Balance End of Year	\$29,166	\$33,049	\$3,883

Wood County, Ohio
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$1,236	\$1,236
Intergovernmental	316,791	352,699	35,908
Total Revenues	316,791	353,935	37,144
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	172,051	164,524	7,527
Materials and Supplies	5,400	4,575	825
Contractual Services	17,586	10,407	7,179
Other	68,000	67,909	91
Capital Outlay	13,200	12,430	770
Total EMA	276,237	259,845	16,392
EMA Communications			
Contractual Services	2,000	310	1,690
Other	500	0	500
Capital Outlay	1,000	241	759
Total EMA Communications	3,500	551	2,949
State Homeland Security Program			
Materials and Supplies	1,680	1,680	0
Contractual Services	86,693	86,693	0
Capital Outlay	40,491	40,491	0
Total State Homeland Security Program	128,864	128,864	0
Total Expenditures	408,601	389,260	19,341
Excess of Revenues Under Expenditures	(91,810)	(35,325)	56,485
<u>Other Financing Sources (Uses)</u>			
Advances In	129,677	129,677	0
Advances Out	(158,655)	(158,655)	0
Transfers In	99,231	102,305	3,074
Total Other Financing Sources (Uses)	70,253	73,327	3,074
Changes in Fund Balance	(21,557)	38,002	59,559
Fund Balance Beginning of Year	144,343	144,343	0
Prior Year Encumbrances Appropriated	4,086	4,086	0
Fund Balance End of Year	\$126,872	\$186,431	\$59,559

Wood County, Ohio
Brownfields Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$17,641	\$17,641	\$0
<u>Expenditures</u>			
Current:			
Public Safety			
Brownfields Grant			
Contractual Services	17,400	17,400	0
Other	241	241	0
Total Expenditures	17,641	17,641	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Sources (Uses)</u>			
Advances In	50,000	50,000	0
Advances Out	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Wood County, Ohio
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,500	\$13,050	(\$450)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	10,000	8,921	1,079
Changes in Fund Balance	3,500	4,129	629
Fund Balance Beginning of Year	12,857	12,857	0
Fund Balance End of Year	\$16,357	\$16,986	\$629

Wood County, Ohio
Computer Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,800	\$1,761	(\$39)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	800	1,761	961
Fund Balance Beginning of Year	20,396	20,396	0
Fund Balance End of Year	\$21,196	\$22,157	\$961

Wood County, Ohio
Clerk of Courts Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,000	\$43,183	\$3,183
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	<u>110,480</u>	<u>99,690</u>	<u>10,790</u>
Changes in Fund Balance	(70,480)	(56,507)	13,973
Fund Balance Beginning of Year	270,267	270,267	0
Prior Year Encumbrances Appropriated	<u>19,552</u>	<u>19,552</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$219,339</u></u>	<u><u>\$233,312</u></u>	<u><u>\$13,973</u></u>

Wood County, Ohio
 Probate Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,000	\$14,606	\$1,606
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	40,000	15,074	24,926
Changes in Fund Balance	(27,000)	(468)	26,532
Fund Balance Beginning of Year	90,711	90,711	0
Fund Balance End of Year	\$63,711	\$90,243	\$26,532

Wood County, Ohio
Ditch Maintenance Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$632,000	\$670,809	\$38,809
Other	1,284	3,014	1,730
Total Revenues	<u>633,284</u>	<u>673,823</u>	<u>40,539</u>
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	109,000	84,441	24,559
Materials and Supplies	80,000	26,467	53,533
Contractual Services	565,000	480,929	84,071
Other	25,146	18,744	6,402
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>784,146</u>	<u>610,581</u>	<u>173,565</u>
Changes in Fund Balance	(150,862)	63,242	214,104
Fund Balance Beginning of Year	150,952	150,952	0
Prior Year Encumbrances Appropriated	<u>146</u>	<u>146</u>	<u>0</u>
Fund Balance End of Year	<u>\$236</u>	<u>\$214,340</u>	<u>\$214,104</u>

Wood County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$700	\$1,572	\$872
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	2,500	1,162	1,338
Changes in Fund Balance	(1,800)	410	2,210
Fund Balance Beginning of Year	1,827	1,827	0
Fund Balance End of Year	\$27	\$2,237	\$2,210

Wood County, Ohio
 Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,165	\$7,165	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	15,000	0	15,000
Changes in Fund Balance	(7,835)	7,165	15,000
Fund Balance Beginning of Year	68,401	68,401	0
Fund Balance End of Year	\$60,566	\$75,566	\$15,000

Wood County, Ohio
Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Other	\$623,484	\$617,287	(\$6,197)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	590,000	590,000	0
Interest and Fiscal Charges	293,417	293,417	0
Total Expenditures	883,417	883,417	0
Excess of Revenues Under Expenditures	(259,933)	(266,130)	(6,197)
<u>Other Financing Sources (Uses)</u>			
Advances Out	(70,000)	(70,000)	0
Transfers In	361,153	361,153	0
Total Other Financing Sources (Uses)	291,153	291,153	0
Changes in Fund Balance	31,220	25,023	(6,197)
Fund Balance Beginning of Year	87,245	87,245	0
Fund Balance End of Year	<u>\$118,465</u>	<u>\$112,268</u>	<u>(\$6,197)</u>

Wood County, Ohio
Special Assessment Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$7,561	\$5,818	(\$1,743)
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	671	671	0
Excess of Revenues Over Expenditures	6,890	5,147	(1,743)
<u>Other Financing Uses</u>			
Advances Out	(6,890)	(6,890)	0
Changes in Fund Balance	0	(1,743)	(1,743)
Fund Balance Beginning of Year	4,209	4,209	0
Fund Balance End of Year	\$4,209	\$2,466	(\$1,743)

Wood County, Ohio
Special Assessment Bond Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$129,015	\$112,108	(\$16,907)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	107,000	107,000	0
Interest and Fiscal Charges	23,673	23,673	0
Total Expenditures	130,673	130,673	0
Excess of Revenues Under Expenditures	(1,658)	(18,565)	(16,907)
<u>Other Financing Sources (Uses)</u>			
Transfers In	979	699	(280)
Transfers Out	(258,351)	0	258,351
Total Other Financing Sources (Uses)	(257,372)	699	258,071
Changes in Fund Balance	(259,030)	(17,866)	241,164
Fund Balance Beginning of Year	635,285	635,285	0
Fund Balance End of Year	<u>\$376,255</u>	<u>\$617,419</u>	<u>\$241,164</u>

Wood County, Ohio
Issue I Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$182,466	\$182,466	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	182,466	182,466	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$182,466	\$182,466	\$0

Wood County, Ohio
 Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	592,388	570,989	21,399
Excess of Revenues			
Under Expenditures	(592,388)	(570,989)	21,399
<u>Other Financing Sources (Uses)</u>			
Advances Out	(822,522)	(822,522)	0
Transfers In	627,690	627,690	0
Transfers Out	(243,768)	0	243,768
Total Other Financing Sources (Uses)	(438,600)	(194,832)	243,768
Changes in Fund Balance	(1,030,988)	(765,821)	265,167
Fund Balance Beginning of Year	8,688,227	8,688,227	0
Prior Year Encumbrances Appropriated	15,603	15,603	0
Fund Balance End of Year	<u>\$7,672,842</u>	<u>\$7,938,009</u>	<u>\$265,167</u>

Wood County, Ohio
Wood Lane Building Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$14,456	\$14,456
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>741,335</u>	<u>679,293</u>	<u>62,042</u>
Excess of Revenues Under Expenditures	(741,335)	(664,837)	76,498
<u>Other Financing Sources</u>			
Transfers In	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Changes in Fund Balance	8,665	85,163	76,498
Fund Balance Beginning of Year	<u>1,891,865</u>	<u>1,891,865</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,900,530</u></u>	<u><u>\$1,977,028</u></u>	<u><u>\$76,498</u></u>

Wood County, Ohio
Methane Gas Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	450	450	0
Fund Balance End of Year	\$450	\$450	\$0

Wood County, Ohio
Historical Museum Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	31,473	23,364	8,109
Changes in Fund Balance	(31,473)	(23,364)	8,109
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	23,364	23,364	0
Fund Balance (Deficit) End of Year	(\$8,109)	\$0	\$8,109

Wood County, Ohio
Construction- Courthouse Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$202,911	\$0	(\$202,911)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	995,362	995,362	0
Excess of Revenues Under Expenditures	(792,451)	(995,362)	(202,911)
<u>Other Financing Sources</u>			
Advances In	649,425	649,425	0
Transfers In	143,026	345,937	202,911
Total Other Financing Sources	792,451	995,362	202,911
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Wood County, Ohio
Construction- Justice Center Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	199,470	199,470	0
Excess of Revenues Under Expenditures	<u>(199,470)</u>	<u>(199,470)</u>	<u>0</u>
<u>Other Financing Sources</u>			
Advances In	173,097	173,097	0
Transfers In	26,373	26,373	0
Total Other Financing Sources	<u>199,470</u>	<u>199,470</u>	<u>0</u>
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
Construction - Ditches Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$0	\$23	\$23
Other	54,726	55,227	501
Total Revenues	<u>54,726</u>	<u>55,250</u>	<u>524</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	141,041	25,388	115,653
Contractual Services	1,800	245	1,555
Other	10,453	2	10,451
Total Expenditures	<u>153,294</u>	<u>25,635</u>	<u>127,659</u>
Excess of Revenues Over (Under) Expenditures	(98,568)	29,615	128,183
<u>Other Financing Sources</u>			
Transfers In	<u>106,278</u>	<u>25,770</u>	<u>(80,508)</u>
Changes in Fund Balance	7,710	55,385	47,675
Fund Balance Beginning of Year	<u>119,173</u>	<u>119,173</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$126,883</u></u>	<u><u>\$174,558</u></u>	<u><u>\$47,675</u></u>

Wood County, Ohio
Parks and Open Spaces Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	45,790	45,790	0
Fund Balance End of Year	\$45,790	\$45,790	\$0

Wood County, Ohio
Workers' Compensation Retro Reserve Internal Service Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2011

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$21,500	\$14,513	(\$6,987)
Other	4,925	15,418	10,493
Total Revenues	<u>26,425</u>	<u>29,931</u>	<u>3,506</u>
<u>Expenses</u>			
Personal Services	785	626	159
Contractual Services	259,649	252,945	6,704
Other	61,568	60,416	1,152
Claims	300,000	91,718	208,282
Total Expenses	<u>622,002</u>	<u>405,705</u>	<u>216,297</u>
Excess of Revenues Under Expenditures	<u>(595,577)</u>	<u>(375,774)</u>	<u>219,803</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	444,972	446,190	1,218
Transfers Out	(4,673,725)	(4,673,725)	0
Total Other Financing Sources (Uses)	<u>(4,228,753)</u>	<u>(4,227,535)</u>	<u>1,218</u>
Changes in Fund Balance	(4,824,330)	(4,603,309)	221,021
Fund Balance Beginning of Year	<u>4,993,693</u>	<u>4,993,693</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$169,363</u></u>	<u><u>\$390,384</u></u>	<u><u>\$221,021</u></u>

**STATISTICAL
SECTION**

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Wood County, Ohio
Statistical Section

This part of the County’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.

Contents **Page**

Financial Trends..... S-2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity S-12

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity..... S-26

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.

Demographic and Economic Information..... S-32

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information S-34

These schedules contain service 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.

Source: 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 No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Wood County, Ohio
Net Assets
Last Nine Years
(Accrual Basis of Accounting)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$75,203,774	\$76,501,053	\$77,715,468	\$79,137,530
Restricted	58,204,608	60,983,979	59,173,621	55,271,294
Unrestricted	<u>34,455,415</u>	<u>31,794,919</u>	<u>31,055,909</u>	<u>29,994,723</u>
Total Governmental Activities Net Assets	<u>167,863,797</u>	<u>169,279,951</u>	<u>167,944,998</u>	<u>164,403,547</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	2,095,710	2,188,288	2,454,686	2,871,425
Unrestricted (Deficit)	<u>(963,923)</u>	<u>(1,379,507)</u>	<u>(1,252,939)</u>	<u>(646,596)</u>
Total Business-Type Activities Net Assets	<u>1,131,787</u>	<u>808,781</u>	<u>1,201,747</u>	<u>2,224,829</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	77,299,484	78,689,341	80,170,154	82,008,955
Restricted	58,204,608	60,983,979	59,173,621	55,271,294
Unrestricted	<u>33,491,492</u>	<u>30,415,412</u>	<u>29,802,970</u>	<u>29,348,127</u>
Total Primary Government Net Assets	<u>\$168,995,584</u>	<u>\$170,088,732</u>	<u>\$169,146,745</u>	<u>\$166,628,376</u>

2007	2006	2005	2004	2003
\$75,692,446	\$73,881,680	\$74,262,614	\$72,777,058	\$71,927,787
58,707,196	56,024,223	53,382,096	52,174,724	47,562,191
27,380,884	19,133,003	15,157,155	14,716,050	15,134,653
161,780,526	149,038,906	142,801,865	139,667,832	134,624,631
2,533,946	2,417,366	2,120,189	1,493,356	697,695
1,102,846	1,696,431	2,001,754	1,836,961	1,825,927
3,636,792	4,113,797	4,121,943	3,330,317	2,523,622
78,226,392	76,299,046	76,382,803	74,270,414	72,625,482
58,707,196	56,024,223	53,382,096	52,174,724	47,562,191
28,483,730	20,829,434	17,158,909	16,553,011	16,960,580
\$165,417,318	\$153,152,703	\$146,923,808	\$142,998,149	\$137,148,253

Wood County, Ohio
Changes in Net Assets
Last Nine Years
(Accrual Basis of Accounting)

	2011	2010	2009	2008	2007
<u>Expenses</u>					
Governmental Activities					
General Government:					
Legislative and Executive	\$18,688,910	\$19,669,072	\$18,627,790	\$19,240,213	\$17,789,568
Judicial	8,751,299	8,849,847	8,418,442	8,560,864	7,872,922
Intergovernmental	399,357	399,154	427,415	426,745	502,346
Internal Service Fund-External Portion	1,555,204	1,760,266	1,335,689	1,455,081	1,418,064
Public Safety	8,477,217	8,549,690	8,636,547	9,079,266	8,193,165
Public Works	9,533,303	9,285,390	9,893,629	10,471,311	9,396,403
Health					
Alcohol, Drug Addiction, and Mental Health Services	13,467,613	12,848,899	13,959,263	14,119,112	13,454,378
Other Health	641,306	636,379	641,056	666,827	628,595
Human Services					
Job and Family Services	8,455,507	9,549,928	11,838,164	11,914,199	10,229,599
Child Support Enforcement Agency	2,051,966	2,112,490	2,028,862	2,061,973	2,052,623
Developmental Disabilities	29,236,746	28,699,379	28,275,645	26,311,665	25,431,379
Other Human Services	2,751,451	2,849,210	2,721,638	2,701,471	2,641,010
Conservation and Recreation	284,227	471,532	359,553	321,207	301,984
Economic Development	1,086,472	1,076,951	1,072,277	1,630,361	1,269,256
Interest and Fiscal Charges	376,317	425,681	478,325	513,248	429,053
Total Governmental Activities Expenses	<u>105,756,895</u>	<u>107,183,868</u>	<u>108,714,295</u>	<u>109,473,543</u>	<u>101,610,345</u>
Business-Type Activities					
Building Inspection	902,766	956,702	1,232,919	1,348,482	1,225,768
Nursing Home	6,043,274	5,821,926	5,860,729	6,444,440	6,545,321
Landfill	1,746,552	2,991,937	2,841,440	2,749,867	2,338,918
Total Business-Type Activities Expenses	<u>8,692,592</u>	<u>9,770,565</u>	<u>9,935,088</u>	<u>10,542,789</u>	<u>10,110,007</u>
Total Primary Government Expenses	<u>114,449,487</u>	<u>116,954,433</u>	<u>118,649,383</u>	<u>120,016,332</u>	<u>111,720,352</u>
<u>Program Revenues</u>					
Governmental Activities					
Charges for Services					
General Government:					
Legislative and Executive	5,445,183	5,061,643	4,886,825	4,826,384	5,233,883
Judicial	3,068,059	3,203,519	2,938,898	2,525,625	2,403,761
Internal Service Fund-External Portion	1,423,050	1,439,627	1,788,588	1,717,965	1,544,757
Public Safety	888,290	987,599	1,175,491	1,361,847	1,204,815
Public Works	5,815,608	6,385,404	7,000,586	7,231,751	7,252,058
Health					
Alcohol, Drug Addiction, and Mental Health Services	231	563	961	9,645	2,981
Other Health	340,243	334,716	288,918	292,076	296,975
Human Services					
Child Support Enforcement Agency	365,832	375,861	303,991	380,207	361,346
Developmental Disabilities	1,247,481	1,363,237	1,316,168	1,639,680	1,675,731
Economic Development	272,257	287,660	291,111	337,661	454,128
Total Charges for Services	<u>18,866,234</u>	<u>19,439,829</u>	<u>19,991,537</u>	<u>20,322,841</u>	<u>20,430,435</u>
Operating Grants, Contributions, and Interest	37,653,165	38,579,522	42,470,992	39,313,129	37,555,978
Capital Grants and Contributions	630,347	838,328	379,780	836,516	1,408,173
Total Governmental Activities Program Revenues	<u>57,149,746</u>	<u>58,857,679</u>	<u>62,842,309</u>	<u>60,472,486</u>	<u>59,394,586</u>

2006	2005	2004	2003
\$17,170,831	\$17,802,965	\$15,442,066	\$14,730,269
7,859,875	7,446,259	6,882,638	6,592,738
309,530	427,016	462,747	518,030
1,176,556	1,505,316	1,281,046	1,399,268
7,986,357	9,090,728	8,354,594	7,713,811
12,182,962	9,321,445	8,167,253	9,554,854
13,397,107	11,871,066	11,913,988	9,955,538
517,840	465,842	464,163	475,855
10,602,912	9,237,254	9,432,850	8,762,729
2,165,525	2,284,056	1,923,438	1,949,291
24,783,050	24,003,808	21,761,064	21,379,233
2,348,469	2,220,585	2,309,365	2,279,227
291,413	253,394	237,735	274,086
1,270,983	896,738	1,624,607	1,442,864
596,103	701,636	755,473	854,416
102,659,513	97,528,108	91,013,027	87,882,209
1,259,527	1,235,069	1,294,435	1,210,671
6,413,035	6,072,828	5,500,976	5,036,902
2,248,499	2,041,228	1,736,072	1,145,512
9,921,061	9,349,125	8,531,483	7,393,085
112,580,574	106,877,233	99,544,510	95,275,294
5,248,103	5,193,796	5,005,587	4,472,270
2,540,375	2,547,112	2,448,244	2,759,176
1,431,043	1,680,117	1,587,077	1,473,880
1,301,727	842,233	733,516	1,116,809
9,612,767	6,619,276	6,459,918	6,333,152
2,300	12,252	1,916	215,133
278,056	276,313	260,943	229,788
363,954	415,706	345,470	348,449
1,376,018	1,203,812	1,298,016	1,139,860
516,712	539,090	592,078	526,792
22,671,055	19,329,707	18,732,765	18,615,309
35,247,914	34,013,720	33,458,550	31,848,539
185,552	1,981,652	272,623	606,263
58,104,521	55,325,079	52,463,938	51,070,111

(continued)

Wood County, Ohio
Changes in Net Assets
Last Nine Years
(Accrual Basis of Accounting)
(continued)

	2011	2010	2009	2008	2007
Business-Type Activities					
Charges for Services					
Building Inspection	\$1,088,611	\$831,800	\$826,133	\$1,066,728	\$1,152,427
Nursing Home	5,990,056	6,622,150	6,268,999	6,016,219	6,016,168
Landfill	1,793,624	1,716,662	1,453,155	1,590,067	1,797,672
Total Charges for Services	8,872,291	9,170,612	8,548,287	8,673,014	8,966,267
Capital Grants and Contributions	0	30,052	72,105	45,098	85,000
Total Business-Type Activities Program Revenues	8,872,291	9,200,664	8,620,392	8,718,112	9,051,267
Total Primary Government Program Revenues	66,022,037	68,058,343	71,462,701	69,190,598	68,445,853
Net (Expense) Revenue					
Governmental Activities	(48,607,149)	(48,326,189)	(45,871,986)	(49,001,057)	(42,215,759)
Business-Type Activities	179,699	(569,901)	(1,314,696)	(1,824,677)	(1,058,740)
Total Primary Government Net Expense	(48,427,450)	(48,896,090)	(47,186,682)	(50,825,734)	(43,274,499)
General Revenues and Other Changes in Net Assets					
Governmental Activities					
Property Taxes Levied for:					
General Operating	5,911,834	5,965,979	6,067,441	5,973,222	6,079,003
Health-Alcohol, Drug Addiction, and Mental Health Services	6,141,757	6,150,852	5,486,324	5,402,940	5,544,107
Human Services-Job and Family Services	246,375	2,961,720	3,311,411	2,366,748	2,354,705
Human Services-Developmental Disabilities	10,170,679	10,134,153	10,349,223	10,422,886	10,836,611
Human Services-Senior Citizens	1,744,844	1,757,919	1,783,074	1,777,339	1,804,504
Conservation and Recreation-Historical Center	125,778	126,956	130,939	127,089	129,308
Permissive Sales Taxes	16,721,733	15,671,971	15,052,960	15,820,157	17,157,429
Other Taxes	111,339	120,907	119,868	122,094	143,863
Grants and Entitlements not Restricted to Specific Programs	2,643,316	3,590,082	3,388,424	3,677,155	3,468,090
Interest	2,147,839	1,677,641	2,673,090	4,879,252	6,214,465
Other	1,368,804	1,679,896	1,342,297	1,467,910	1,807,029
Transfers	(143,303)	(176,934)	(291,614)	(412,714)	(581,735)
Total Governmental Activities	47,190,995	49,661,142	49,413,437	51,624,078	54,957,379
Business-Type Activities					
Interest	4	1	0	0	0
Transfers	143,303	176,934	291,614	412,714	581,735
Total Business-Type Activities	143,307	176,935	291,614	412,714	581,735
Total Primary Government	47,334,302	49,838,077	49,705,051	52,036,792	55,539,114
Change in Net Assets					
Governmental Activities	(1,416,154)	1,334,953	3,541,451	2,623,021	12,741,620
Business-Type Activities	323,006	(392,966)	(1,023,082)	(1,411,963)	(477,005)
Total Primary Government	(\$1,093,148)	\$941,987	\$2,518,369	\$1,211,058	\$12,264,615

2006	2005	2004	2003
\$1,299,059	\$1,692,592	\$1,663,670	\$1,122,909
6,308,663	6,266,004	5,789,453	5,206,280
1,750,724	1,620,791	1,615,318	1,608,139
9,358,446	9,579,387	9,068,441	7,937,328
0	0	0	85,838
9,358,446	9,579,387	9,068,441	8,023,166
67,462,967	64,904,466	61,532,379	59,093,277
(44,554,992)	(42,203,029)	(38,549,089)	(36,812,098)
(562,615)	230,262	536,958	630,081
(45,117,607)	(41,972,767)	(38,012,131)	(36,182,017)
6,228,901	5,444,271	5,404,653	5,252,747
5,729,160	3,840,202	3,718,520	3,641,047
2,449,768	2,366,677	2,367,142	2,312,532
11,340,509	11,029,987	10,957,849	10,768,986
1,638,990	1,545,406	1,554,779	1,513,464
133,073	115,254	115,190	111,850
14,809,637	14,802,878	14,195,796	13,619,983
146,269	177,723	182,482	178,233
3,316,695	3,026,241	3,105,068	3,102,080
4,524,150	2,171,228	1,664,277	1,714,107
1,029,350	1,378,559	596,263	783,632
(554,469)	(561,364)	(269,729)	(271,895)
50,792,033	45,337,062	43,592,290	42,726,766
0	0	8	343
554,469	561,364	269,729	271,895
554,469	561,364	269,737	272,238
51,346,502	45,898,426	43,862,027	42,999,004
6,237,041	3,134,033	5,043,201	5,914,668
(8,146)	791,626	806,695	902,319
\$6,228,895	\$3,925,659	\$5,849,896	\$6,816,987

Wood County, Ohio
Fund Balance
Governmental Funds
Last Nine Years
(Modified Accrual Basis of Accounting)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Fund					
Reserved	\$0	\$0	\$1,293,102	\$1,674,595	\$1,696,645
Unreserved	0	0	16,233,818	17,420,864	16,680,070
Nonspendable	2,186,934	2,043,465	n/a	n/a	n/a
Restricted	0	238,605	n/a	n/a	n/a
Assigned	2,328,060	2,009,846	n/a	n/a	n/a
Unassigned	17,724,924	13,274,650	n/a	n/a	n/a
Total General Fund	<u>22,239,918</u>	<u>17,566,566</u>	<u>17,526,920</u>	<u>19,095,459</u>	<u>18,376,715</u>
All Other Governmental Funds					
Reserved	0	0	2,341,441	2,118,560	1,833,484
Unreserved, Reported in					
Special Revenue Funds	0	0	42,610,138	40,809,649	44,398,016
Debt Service Funds (Deficit)	0	0	34,532	(138,145)	(76,375)
Capital Projects Funds	0	0	10,368,154	8,836,524	8,049,334
Nonspendable	534,075	704,454	n/a	n/a	n/a
Restricted	48,606,352	48,819,575	n/a	n/a	n/a
Assigned	11,117,840	10,626,559	n/a	n/a	n/a
Unassigned (Deficit)	(1,248,583)	(810,988)	n/a	n/a	n/a
Total All Other Governmental Funds	<u>59,009,684</u>	<u>59,339,600</u>	<u>55,354,265</u>	<u>51,626,588</u>	<u>54,204,459</u>
Total Governmental Funds	<u>\$81,249,602</u>	<u>\$76,906,166</u>	<u>\$72,881,185</u>	<u>\$70,722,047</u>	<u>\$72,581,174</u>

Note: The County implemented GASB Statement No. 54 in 2010.

Information prior to 2003 is not available.

2006	2005	2004	2003
\$1,695,550	\$1,765,636	\$554,034	\$747,819
11,903,884	7,090,616	7,967,840	8,036,131
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
13,599,434	8,856,252	8,521,874	8,783,950
2,045,579	1,435,928	3,204,483	3,603,662
43,211,009	39,293,832	35,900,946	32,402,378
(144,881)	(174,571)	887,913	914,080
6,910,766	8,307,607	7,700,560	6,858,803
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
52,022,473	48,862,796	47,693,902	43,778,923
\$65,621,907	\$57,719,048	\$56,215,776	\$52,562,873

Wood County, Ohio
Changes in Fund Balance
Governmental Funds
Last Nine Years
(Modified Accrual Basis of Accounting)

	2011	2010	2009	2008	2007
<u>Revenues</u>					
Property Taxes	\$24,299,941	\$27,338,192	\$26,804,547	\$25,949,558	\$26,699,540
Permissive Sales Taxes	16,519,667	15,486,671	15,084,917	16,129,904	15,048,296
Permissive Motor Vehicle License Taxes	3,982,973	3,949,165	3,854,097	3,983,158	4,042,836
Other Taxes	111,339	120,907	119,868	122,094	143,863
Charges for Services	10,622,340	11,567,676	11,452,059	11,523,765	12,144,073
Licenses and Permits	440,772	384,463	410,730	607,209	589,924
Fines, Costs, and Forfeitures	796,987	812,148	459,066	468,456	490,248
Intergovernmental	42,104,547	44,615,184	46,181,659	44,276,058	42,254,634
Special Assessments	766,680	722,345	1,008,983	1,033,717	1,094,185
Interest	1,972,505	1,524,810	2,766,247	4,465,611	5,929,398
Other	1,368,804	1,689,896	1,737,184	2,121,511	1,815,992
Total Revenues	102,986,555	108,211,457	109,879,357	110,681,041	110,252,989
<u>Expenditures</u>					
Current:					
General Government:					
Legislative and Executive	17,180,532	17,754,175	18,020,261	18,985,464	17,158,087
Judicial	8,584,152	8,589,281	8,231,182	8,294,740	7,747,981
Intergovernmental	399,357	399,154	427,415	426,745	502,346
Public Safety	8,246,039	8,154,157	8,321,424	8,666,591	7,829,141
Public Works	8,106,562	7,906,046	9,121,901	12,777,994	10,426,922
Health	14,021,344	13,411,213	14,512,281	14,715,766	14,041,751
Human Services	41,454,753	41,908,394	44,170,694	42,008,293	39,707,613
Conservation and Recreation	292,725	305,233	304,312	292,561	279,988
Economic Development	1,081,278	1,052,286	1,070,029	1,617,825	1,254,359
Other	489,830	399,657	383,069	426,933	435,076
Capital Outlay	1,807,739	2,334,574	1,515,141	2,792,539	1,572,916
Debt Service:					
Payment to Refunded Bond Escrow Agent	0	0	0	0	89,125
Principal Retirement	742,997	971,455	927,815	895,259	1,220,092
Interest and Fiscal Charges	320,043	370,658	423,081	457,753	446,590
Issuance Costs	0	0	0	0	84,236
Total Expenditures	102,727,351	103,556,283	107,428,605	112,358,463	102,796,223
Excess of Revenues Over (Under) Expenditures	259,204	4,655,174	2,450,752	(1,677,422)	7,456,766
<u>Other Financing Sources (Uses)</u>					
Special Assessment Notes Issued	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	3,635,000
Premium on Bonds Issued	0	0	0	0	366,126
Payment to Refunded Bond Escrow Agent	0	0	0	0	(3,916,890)
Inception of Capital Lease	0	0	0	231,009	0
Transfers In	7,401,796	2,600,348	4,029,035	3,473,113	2,406,400
Transfers Out	(3,317,564)	(3,230,541)	(4,320,649)	(3,885,827)	(2,988,135)
Total Other Financing Sources (Uses)	4,084,232	(630,193)	(291,614)	(181,705)	(497,499)
Changes in Fund Balance	\$4,343,436	\$4,024,981	\$2,159,138	(\$1,859,127)	\$6,959,267
Debt Service as a Percentage of Noncapital Expenditures	1.07%	1.34%	1.29%	1.29%	1.88%

Note: Information prior to 2003 is not available.

2006	2005	2004	2003
\$27,410,533	\$24,236,944	\$24,080,588	\$23,332,276
14,926,452	14,917,807	14,077,018	13,465,803
4,003,730	3,856,819	4,057,451	3,811,102
146,269	177,723	182,482	178,233
14,418,668	11,669,716	11,423,063	11,538,596
618,030	274,874	253,423	214,263
756,588	602,367	435,407	390,743
39,822,034	40,431,404	38,827,749	35,164,685
836,989	912,515	1,014,536	966,566
4,160,631	2,058,157	1,727,034	1,636,742
1,042,863	1,293,461	780,417	3,236,718
<u>108,142,787</u>	<u>100,431,787</u>	<u>96,859,168</u>	<u>93,935,727</u>
16,527,375	17,231,779	15,235,654	14,927,266
7,556,736	7,145,549	6,752,602	6,557,348
309,530	427,016	462,747	518,030
7,451,992	8,623,679	7,848,517	6,937,019
9,045,799	8,288,532	7,531,191	10,301,585
13,854,531	12,266,405	12,308,711	10,330,519
38,686,475	36,741,752	35,104,179	32,805,900
265,961	240,488	233,146	219,640
1,296,278	912,852	1,622,456	1,440,290
400,652	346,668	332,742	418,847
4,170,963	2,655,405	2,811,059	7,941,218
0	0	0	0
1,806,694	2,781,849	1,791,689	1,716,385
606,564	717,785	765,055	838,358
0	0	0	0
<u>101,979,550</u>	<u>98,379,759</u>	<u>92,799,748</u>	<u>94,952,405</u>
6,163,237	2,052,028	4,059,420	(1,016,678)
0	0	0	40,200
0	0	0	0
0	0	0	0
0	0	0	0
0	12,608	0	10,322
5,979,298	3,277,883	3,180,732	7,374,429
<u>(4,239,676)</u>	<u>(3,839,247)</u>	<u>(3,587,249)</u>	<u>(7,646,324)</u>
<u>1,739,622</u>	<u>(548,756)</u>	<u>(406,517)</u>	<u>(221,373)</u>
<u>\$7,902,859</u>	<u>\$1,503,272</u>	<u>\$3,652,903</u>	<u>(\$1,238,051)</u>
2.42%	3.70%	2.87%	2.93%

Wood County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/Industrial Public Utility			
2011	\$2,088,328,050	\$703,517,610	\$7,976,701,885	\$72,328,340	\$82,191,295
2010	2,084,674,650	710,407,110	7,985,947,885	69,271,320	78,717,409
2009	2,074,054,730	680,548,860	7,870,295,971	69,227,410	78,667,511
2008	2,013,382,050	658,682,600	7,634,470,428	70,298,130	79,884,239
2007	1,980,042,050	654,674,520	7,527,761,628	88,017,410	100,019,784
2006	1,943,363,630	632,569,660	7,359,809,400	84,698,130	96,247,875
2005	1,692,790,570	532,326,650	6,357,477,771	95,634,220	108,675,250
2004	1,650,169,950	516,646,860	6,190,905,171	98,741,850	112,206,648
2003	1,604,854,320	497,610,780	6,007,043,143	98,599,340	112,044,705
2002	1,504,209,400	464,959,400	5,626,196,571	102,373,450	116,333,466

Source: Wood County Auditor

Note: Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distributor property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$2,864,174,000	\$8,058,893,180	35.54%	\$11.86
3,356,260	3,356,260	2,867,709,340	8,068,021,554	35.54	12.17
6,708,210	6,708,210	2,830,539,210	7,955,671,692	35.58	12.17
6,809,423	108,950,768	2,749,172,203	7,823,305,435	35.14	11.80
13,523,158	108,185,264	2,736,257,138	7,735,966,676	35.37	11.03
240,768,558	1,284,098,976	2,901,399,978	8,740,156,251	33.20	11.33
304,440,354	1,217,761,416	2,625,191,794	7,683,914,437	34.16	11.38
303,012,862	1,212,051,448	2,568,571,522	7,515,163,267	34.18	11.50
301,762,586	1,207,050,344	2,502,827,026	7,326,138,192	34.16	11.52
328,762,224	1,315,048,896	2,400,304,474	7,057,578,933	34.01	11.59

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

	2011	2010	2009	2008	2007
Voted Millage					
Alcohol, Drug Addiction, and Mental Health Services					
Effective Millage Rates					
Residential/Agricultural	\$2.4035	\$2.4009	\$2.0510	\$2.0912	\$2.0906
Commercial/Industrial	2.1959	2.4516	2.1065	2.1094	2.1091
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000	2.6000
Job and Family Services					
Effective Millage Rates					
Residential/Agricultural	0.0000	1.2796	1.2750	0.8684	0.8681
Commercial/Industrial	0.0000	1.3000	1.2982	0.8723	0.8722
Tangible/Public Utility Personal	0.0000	1.3000	1.3000	1.3000	1.3000
Developmental Disabilities					
Effective Millage Rates					
Residential/Agricultural	3.7698	3.7627	3.7491	3.8228	3.8216
Commercial/Industrial	4.3849	4.2553	4.2106	4.2165	4.2160
Tangible/Public Utility Personal	6.7000	6.7000	6.7000	6.7000	6.7000
Commission on Aging					
Effective Millage Rates					
Residential/Agricultural	0.6903	0.6890	0.6865	0.7000	0.7000
Commercial/Industrial	0.7000	0.7000	0.6990	0.7000	0.7000
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000	0.7000
Park District					
Effective Millage Rates					
Residential/Agricultural	0.9862	0.9843	0.9807	0.4676	0.4675
Commercial/Industrial	1.0000	1.0000	0.9986	0.4697	0.4696
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	0.7000	0.7000
General Health District					
Effective Millage Rates					
Residential/Agricultural	0.4177	0.4170	0.4155	0.4236	0.4235
Commercial/Industrial	0.4518	0.4383	0.4342	0.4349	0.4348
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Total Voted Millage					
Total Effective Voted Millage by Type of Property					
Residential/Agricultural	8.2675	9.5334	9.1578	8.3736	8.3713
Commercial/Industrial	8.7325	10.1451	9.7471	8.8028	8.8017
Tangible/Public Utility Personal	11.5000	12.8000	12.8000	12.5000	12.5000
Unvoted Millage					
General Fund	2.3500	2.3500	2.3500	2.3500	2.3500
Historical Society	0.0500	0.0500	0.0500	0.0500	0.0500
Total Unvoted Millage	2.4000	2.4000	2.4000	2.4000	2.4000
Total Wood County	13.9000	15.2000	15.2000	14.9000	14.9000
Effective Millage Rates					
Residential/Agricultural	10.6675	11.9334	11.5578	10.7736	10.7713
Commercial/Industrial	11.4325	12.5451	12.1471	11.2028	11.2017
Tangible/Public Utility Personal	13.9000	15.2000	15.2000	14.9000	14.9000

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$2.0843	\$1.5078	\$1.5130	\$1.5130	\$1.5827
2.1002	1.5674	1.5604	1.5583	1.6203
2.6000	2.1000	2.1000	2.1000	2.1000
0.8655	0.9763	0.9797	0.9797	1.0248
0.8685	0.9703	0.9659	0.9647	1.0030
1.3000	1.3000	1.3000	1.3000	1.3000
3.8101	4.2976	4.3125	4.3125	4.5113
4.1982	4.6902	4.6691	4.6629	4.8484
6.7000	6.7000	6.7000	6.7000	6.7000
0.5912	0.6668	0.6692	0.6692	0.2883
0.6061	0.6772	0.6741	0.6732	0.3086
0.7000	0.7000	0.7000	0.7000	0.4000
0.4661	0.5257	0.5275	0.5275	0.5518
0.4677	0.5225	0.5201	0.5194	0.5401
0.7000	0.7000	0.7000	0.7000	0.7000
0.4222	0.4762	0.4779	0.4779	0.5000
0.4330	0.4836	0.4814	0.4809	0.5000
0.5000	0.5000	0.5000	0.5000	0.5000
8.2395	8.4503	8.4797	8.4797	8.4589
8.6736	8.9111	8.8710	8.8595	8.8204
12.5000	12.0000	12.0000	12.0000	11.7000
2.3500	2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000	2.4000
<u>14.9000</u>	<u>14.4000</u>	<u>14.4000</u>	<u>14.4000</u>	<u>14.1000</u>
10.6395	10.8503	10.8797	10.8797	10.8589
11.0736	11.3111	11.2710	11.2595	11.2204
14.9000	14.4000	14.4000	14.4000	14.1000

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

	2011	2010	2009	2008	2007
School Districts					
Bowling Green CSD	\$57.7000	\$56.1500	\$56.1500	\$56.1500	\$56.7800
Eastwood LSD	38.9000	39.9500	40.0500	40.2000	40.0500
Elmwood LSD	37.7000	37.7000	37.3000	36.8000	37.6000
Fostoria CSD	58.3100	57.6900	60.1600	60.1600	60.5600
Lake LSD	56.2100	56.6100	56.8100	58.7500	59.0500
North Baltimore LSD	57.1000	55.7700	51.5000	51.6000	51.6000
Northwood LSD	78.3150	78.3150	80.2000	71.7000	72.0000
Otsego LSD	47.3500	47.3500	48.6500	48.8500	49.1000
Perrysburg EVSD	63.7300	63.9300	63.3800	61.6400	61.5600
Rossford EVSD	52.3000	52.3000	52.3000	52.3000	52.3000
Out-of-County School Districts					
Anthony Wayne LSD	66.8000	66.8000	66.7000	66.8000	67.7000
Gibsonburg EVSD	51.9000	52.1000	52.2000	52.2000	52.6000
Lakota LSD	42.7000	42.7000	42.9000	42.9000	36.4000
McComb LSD	35.5500	33.2800	34.6900	34.7800	34.9000
Patrick Henry LSD	41.3100	41.3100	41.3100	41.3100	41.3100
Joint Vocational School Districts					
Four County JVSD	3.2000	3.2000	3.2000	3.2000	3.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000	1.6000
Corporations					
Bairdstown Village	2.4000	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000	5.7000
Bowling Green City	5.0000	5.0000	5.0000	5.0000	5.0000
Bradner Village	8.8000	8.8000	8.2000	8.5000	8.5000
Custar Village	6.2000	6.2000	6.2000	6.2000	6.2000
Cygnets Village	2.4000	2.4000	2.4000	2.4000	2.4000
Fostoria City	4.3000	4.3000	4.3000	4.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000	4.1000
Haskins Village	9.5000	9.5000	9.5000	7.2000	10.2000
Hoytville Village	4.0000	4.0000	4.0000	4.0000	4.0000
Jerry City Village	8.5000	8.5000	8.5000	8.5000	8.5000
Luckey Village	6.5000	6.5000	6.5000	6.5000	6.5000
Millbury Village	3.4000	3.4000	3.4000	3.4000	3.4000
Milton Center Village	10.0000	10.0000	10.0000	10.0000	10.0000
North Baltimore Village	4.9000	4.9000	4.9000	5.7500	4.4000
Northwood City	1.6000	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000	1.8000
Perrysburg City	5.2500	5.2500	5.7500	5.5500	5.6500
Portage Village	2.2000	2.2000	2.2000	2.2000	2.2000
Risingsun Village	13.5000	13.5000	13.5000	13.5000	13.5000
Rossford City	7.7000	7.7000	7.7000	7.7000	7.7000
Tontogany Village	1.2000	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000	1.7000
Wayne Village	11.7000	11.7000	11.7000	11.7000	12.3000
West Millgrove Village	12.4000	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	4.3000	3.6000	4.3000

2006	2005	2004	2003	2002
\$53.9000	\$52.2000	\$52.2000	\$48.3000	\$48.4000
48.8000	43.8000	44.7000	44.7000	44.7000
37.3000	39.0000	39.5000	39.5000	39.9000
60.5600	65.3100	55.6800	55.6800	51.3800
51.7000	52.2000	52.8000	52.6000	52.9000
51.1000	51.8000	51.4600	53.3000	53.6600
71.3000	72.0000	67.9000	67.6600	62.9800
49.3000	49.6000	43.5000	47.4000	56.9000
61.0500	62.6500	63.5000	63.5000	58.4000
52.3000	52.3000	52.3000	53.3000	46.4000
68.2000	68.2000	68.2000	63.7000	63.7000
52.9000	52.9000	53.0000	53.7000	53.7000
41.5000	41.4500	41.4500	41.7000	41.8000
34.7400	34.8600	34.8600	34.7600	34.8600
41.3100	41.3100	35.4100	35.4100	31.5500
3.2000	3.2000	3.2000	3.2000	3.2000
3.2000	3.2000	3.2000	2.2000	2.2000
1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000
5.0000	5.0000	5.0000	5.0000	5.0000
8.7000	9.0000	7.8000	7.8000	8.8000
6.2000	6.2000	6.2000	7.0000	7.0000
2.4000	2.4000	2.4000	2.4000	2.4000
4.3000	4.3000	4.3000	4.3000	4.3000
4.1000	4.1000	4.1000	4.1000	4.1000
10.2000	8.2000	8.2000	8.2000	5.2000
4.0000	4.0000	4.0000	4.0000	4.0000
11.5000	11.5000	11.5000	11.5000	9.0000
6.5000	6.5000	6.5000	6.5000	6.5000
3.4000	3.4000	3.4000	3.4000	3.4000
10.0000	5.0000	5.0000	5.0000	5.0000
4.5000	2.7000	3.7000	3.7000	3.7000
1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000
5.6500	5.8500	6.1500	6.1500	6.6000
2.2000	2.2000	2.2000	2.2000	2.2000
13.5000	13.5000	13.5000	13.5000	13.5000
6.9500	3.4500	3.2000	3.2000	3.2000
1.2000	1.2000	1.2000	1.2000	1.2000
1.7000	1.7000	1.7000	1.7000	1.7000
12.3000	12.3000	12.3000	12.3000	12.3000
12.4000	12.4000	12.4000	12.4000	12.4000
4.3000	4.3000	4.3000	4.3000	4.3000

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

	2011	2010	2009	2008	2007
Townships					
Bloom	\$9.3000	\$9.3000	\$9.3000	\$9.3000	\$9.7000
Center	5.8000	5.8000	5.8000	5.8000	5.8000
Freedom	8.0000	8.0000	8.0000	8.0000	8.0000
Grand Rapids	5.4000	5.4000	5.4000	5.4000	5.7000
Henry	7.7000	7.7000	7.7000	7.7000	7.7000
Jackson	10.7000	7.7000	7.7000	7.7000	7.7000
Lake	15.2000	15.2000	15.2000	15.2000	12.3000
Liberty	4.4500	4.4500	4.4500	5.2000	5.2000
Middleton	11.6000	10.4000	11.2000	11.2000	11.2000
Milton	8.2000	8.2000	8.2000	7.6000	7.6000
Montgomery	6.9000	6.9000	6.9000	6.9000	6.9000
Perry	6.1000	6.1000	6.1000	6.1000	6.1000
Perrysburg	14.6000	14.6000	14.6000	14.6000	14.6000
Plain	4.9000	4.9000	4.9000	4.9000	4.9000
Portage	4.4000	4.4000	4.4000	4.4000	4.4000
Troy	7.4000	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.4000	6.9500	6.9500
Webster	5.7000	5.7000	5.7000	5.5000	5.5000
Weston	8.4000	8.4000	8.4000	9.4000	9.0000
Other Units					
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000	3.5000
Fort Meigs Cemetery	0.0000	0.0000	0.0000	0.0000	0.0000
Mid County Ambulance District	2.0000	2.0000	2.0000	2.0000	2.0000
North Baltimore Public Library	1.9500	0.0000	0.0000	0.0000	0.0000
Northwest EMS District	4.0000	3.5000	4.0000	4.0000	4.0000
Pemberville Public Library	1.0000	1.0000	1.0000	1.0000	1.0000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000	0.3000
TARTA	2.5000	2.5000	2.5000	2.5000	2.5000
Way Library	1.5000	1.5000	1.5000	1.0000	1.0000
Wood County District Public Library	1.1000	0.3100	0.3700	0.1700	0.2700

Source: Wood County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Overlapping rates are those of local governments that apply to property owners within Wood County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2006	2005	2004	2003	2002
\$6.5000	\$6.5000	\$7.2000	\$7.2000	\$6.1000
5.8000	5.8000	5.8000	7.8000	7.8000
7.0000	6.8000	6.8000	6.8000	6.8000
6.7000	6.7000	6.7000	6.7000	6.7000
7.7000	7.7000	6.7000	6.7000	6.7000
7.7000	7.7000	7.7000	7.7000	7.7000
12.3000	12.3000	12.3000	12.3000	12.3000
5.2000	5.2000	5.2000	5.2000	5.2000
11.2000	11.2000	11.7000	9.7000	9.7000
5.1000	5.1000	5.1000	5.1000	5.1000
6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	6.1000	5.3000	5.1000
12.2500	12.2500	11.2500	11.2500	11.0700
4.9000	4.4000	4.4000	4.4000	4.4000
4.4000	4.4000	4.4000	4.4000	4.4000
7.4000	7.4000	7.4000	7.4000	7.4000
6.9500	5.2000	5.2000	5.2000	5.2000
5.5000	5.5000	5.5000	2.6000	2.6000
7.0000	7.0000	6.0000	6.0000	6.0000
3.5000	3.5000	3.5000	3.5000	3.5000
0.0000	0.0000	0.3200	0.3200	0.2000
2.0000	2.0000	2.0000	2.0000	2.5000
0.0000	0.0000	0.0000	0.0000	0.0000
4.0000	5.0000	5.0000	5.0000	4.0000
1.0000	0.0000	0.0000	0.0000	0.0000
1.0000	1.0000	0.0000	0.0000	0.0000
0.3000	0.3000	0.0000	0.0000	0.0000
2.5000	2.5000	2.5000	2.5000	2.5000
1.0000	1.0000	0.0000	0.0000	0.0000
0.2500	0.3000	0.3000	0.2400	0.3200

Wood County, Ohio
Property Tax Levies and Collections - Real and Public Utility Real Property Taxes
Last Ten Years

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2011	\$30,086,313	\$29,259,767	97.25%	\$1,031,842	\$30,291,609	100.68%	\$1,442,212	4.79%
2010	33,530,847	32,403,391	96.64	1,316,304	33,719,695	100.56	1,718,322	5.12
2009	32,084,315	30,909,038	96.34	900,909	31,809,947	99.14	1,792,712	5.59
2008	28,949,570	28,019,097	96.79	882,275	28,901,372	99.83	1,374,225	4.75
2007	29,711,437	28,685,806	96.55	824,843	29,510,649	99.32	1,358,667	4.57
2006	28,751,302	28,147,006	97.90	676,777	28,823,783	100.25	1,331,079	4.63
2005	25,758,345	24,967,493	96.93	686,429	25,653,922	99.59	1,210,324	4.70
2004	22,615,603	21,833,063	96.54	763,869	22,596,932	99.92	1,103,927	4.88
2003	21,615,489	21,189,740	98.03	573,198	21,762,938	100.68	623,527	2.88
2002	20,576,785	20,066,543	97.52	544,859	20,611,402	100.17	767,040	3.73

Source: Wood County Auditor

(1) State reimbursement of rollback and homestead exemptions are included.

Note: The County does not identify delinquent collections by tax year

Wood County, Ohio
Property Tax Levies and Collections - Tangible Personal Property Taxes
Last Ten Years

Year	Current Taxes Levied (1)	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2011	\$0	\$55,613	n/a	\$34,579	n/a
2010	0	110,392	n/a	149,876	n/a
2009	994,746	851,789	85.63	142,957	14.37
2008	2,467,091	1,455,807	59.01	1,011,285	40.99
2007	3,274,683	2,875,810	87.82	398,874	12.18
2006	3,424,060	3,289,461	96.07	558,915	16.32
2005	4,292,570	4,293,235	100.02	576,807	13.44
2004	4,285,940	4,120,378	96.14	541,984	12.65
2003	4,162,144	3,983,387	95.71	470,472	11.30
2002	4,349,232	4,177,810	96.06	396,904	9.13

Source: Wood County Auditor

(1) The \$10,000 personal property exemption is included.

Note: The County does not identify delinquent collections by tax year

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Wood County, Ohio
Principal Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Business	2011			2002		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Company First Energy	Utility	\$36,496,170	1	1.28%	\$23,080,950	2	0.96%
Ramco Auburn Crossroads SPE LLC	Commercial	10,411,600	2	0.37			
Levis Commons LLC	Retail	10,279,550	3	0.36			
Wal-Mart	Retail	10,051,180	4	0.35			
New Carco Acquisition LLC	Manufacturer	9,289,160	5	0.32			
Bass Pro Rossford Development Company LLC	Retail	7,784,220	6	0.27			
American Transmission Systems, Inc.	Utility	7,600,570	7	0.27	8,837,940	8	0.37
Miejer Stores Limited Partnership	Retail	7,590,020	8	0.26	8,011,780	10	0.34
Levis Town Square Land LLC	Retail	6,639,900	9	0.23			
Edward Rose Development Co. LLC	Commercial	6,602,580	10	0.23			
DaimlerChrysler Corp.	Manufacturer				38,808,830	1	1.61
Beatrice Hunt Wesson/Conagra Foods	Manufacturer				16,367,580	3	0.68
LOF Glass, Inc./Libbey Owens Ford, Inc.	Manufacturer				15,524,030	4	0.65
Corporate Properties/Prefinish Metals/Walbridge Coatings	Industrial				10,229,210	5	0.43
Consolidated Rail	Railroad				10,144,740	6	0.42
Cooper Standard Automotive	Manufacturer				9,639,720	7	0.40
Ohio Bell Telephone Co.	Utility				8,420,940	9	0.35
Total Principal Taxpayers		112,744,950		3.94	149,065,720		6.21
All Other Taxpayers		2,751,429,050		96.06	2,251,238,754		93.79
Total County Assessed Value		<u>\$2,864,174,000</u>		<u>100.00%</u>	<u>\$2,400,304,474</u>		<u>100.00%</u>

Source: Wood County Auditor

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	2011	2010	2009	2008	2007
Sales Tax Payments	\$4,867,155	\$4,762,269	\$4,366,899	\$4,597,764	\$4,998,840
Direct Pay Tax Return Payments	630,194	520,918	416,821	356,325	448,887
Seller's Use Tax Return Payments	1,643,227	1,509,535	1,539,045	1,661,557	1,571,662
Consumer's Use Tax Return Payments	694,180	539,314	536,635	618,751	660,424
Motor Vehicle Tax Payments	2,059,294	1,872,446	1,813,968	1,826,927	2,097,826
Non-Resident Motor Vehicle Tax Payments	68,135	64,819	49,137	41,660	13,812
Watercraft and Outboard Motors	22,126	20,804	23,665	33,047	29,036
Department of Liquor Control	53,402	49,754	47,911	45,066	46,572
Sales Tax on Motor Vehicle Fuel Refunds	1,367	1,436	1,363	1,501	1,577
Sales/Use Tax Voluntary Payments	12,807	27,982	16,870	9,790	25,453
Statewide Master Numbers	6,791,589	6,487,873	6,358,994	6,711,561	7,425,747
Sales/Use Tax Assessment Payments	78,386	68,943	79,924	111,249	51,879
Streamlined Sales Tax Payments	19,764	8,465	8,255	5,220	15,471
Use Tax Amnesty Payments	2,370	0	0	0	0
Administrative Rotary Fund Fee	(168,906)	(158,303)	(152,050)	(159,808)	(173,322)
Sales/Use Tax Refunds Approved	(53,357)	(104,284)	(54,477)	(39,549)	(55,002)
Destination Sourcing Adjustment	0	0	0	(904)	(1,433)
Total	<u>\$16,721,733</u>	<u>\$15,671,971</u>	<u>\$15,052,960</u>	<u>\$15,820,157</u>	<u>\$17,157,429</u>
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$4,403,350	\$4,171,982	\$4,154,940	\$4,388,757	\$4,024,466
253,837	303,583	272,994	198,944	424,797
1,429,954	1,265,014	1,308,216	1,214,437	1,268,025
513,487	583,082	506,266	452,592	422,532
1,732,472	1,983,711	2,024,420	2,191,988	2,139,541
0	0	0	0	0
34,698	45,278	35,246	42,462	38,770
39,749	37,254	34,599	32,016	30,336
1,985	1,866	387	545	235
9,046	20,699	31,516	9,876	9,533
6,546,160	6,594,909	5,985,394	5,231,049	4,844,481
37,433	22,893	14,079	13,261	24,320
638	0	0	0	0
0	0	0	0	0
(149,947)	(150,303)	(143,681)	(137,759)	(132,270)
(43,225)	(77,090)	(28,580)	(18,185)	(31,594)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$14,809,637</u>	<u>\$14,802,878</u>	<u>\$14,195,796</u>	<u>\$13,619,983</u>	<u>\$13,063,172</u>
1.00%	1.00%	1.00%	1.00%	1.00%

Wood County, Ohio
Ratio of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities		Total Primary Government
	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	Capital Leases	General Obligation Bonds	Capital Leases	
2011	\$0	\$4,946,729	\$268,000	\$47,593	\$175,936	\$923,614	\$6,361,872
2010	0	5,483,481	375,000	93,590	352,316	1,147,726	7,452,113
2009	0	5,995,233	737,000	138,045	513,729	1,150,934	8,534,941
2008	0	6,481,987	1,079,000	183,860	675,141	1,128,054	9,548,042
2007	0	6,948,739	1,401,000	6,110	831,554	1,935,863	11,123,266
2006	0	7,839,428	1,743,000	9,202	1,092,967	1,396,726	12,081,323
2005	0	9,341,052	2,062,000	11,896	1,364,600	1,922,183	14,701,731
2004	27,600	11,822,676	2,395,238	5,137	1,636,254	1,099,188	16,986,093
2003	40,200	13,234,300	2,709,944	24,682	1,897,908	809,285	18,716,319
2002	37,000	14,605,924	3,004,650	44,039	2,154,561	623,890	20,470,064

Source: Wood County Auditor

(1) See Schedule on S-32 for population and personal income.

<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$50.35	0.15%
59.39	0.17
68.07	0.20
76.18	0.23
88.70	0.28
97.29	0.32
118.67	0.39
137.68	0.47
152.99	0.53
167.87	0.60

Wood County, Ohio
Ratio of General Bonded Debt Outstanding (1)
Last Ten Years

Year	General Obligation Bonds	Ratio of General Bonded Debt to Estimated Actual Value (2)	Bonded Debt Per Capita (3)
2011	\$5,122,665	0.06%	\$40.54
2010	5,835,797	0.07	46.50
2009	6,508,962	0.08	51.91
2008	7,157,128	0.09	57.10
2007	7,780,294	0.10	62.04
2006	8,932,395	0.10	71.93
2005	10,705,652	0.14	86.41
2004	13,458,930	0.18	109.09
2003	15,132,208	0.21	123.69
2002	16,760,485	0.24	137.45

Source: Wood County Auditor

(1) Includes general obligation bonds only.

(2) See Schedule on S-13 for estimated actual value.

(3) See Schedule on S-32 for population.

Note: Resources have not been externally restricted for the repayment of debt.

Wood County, Ohio
 Computation of Direct and Overlapping Debt
 for Governmental Activities

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	\$5,262,322	100.00%	\$5,262,322
All Villages, Townships, and Cities wholly within the County	40,695,685	100.00	40,695,685
All School Districts wholly within the County	30,747,636	100.00	30,747,636
Anthony Wayne LSD	19,642,929	2.56	502,859
Bowling Green CSD	25,505,000	99.97	25,497,349
Elmwood LSD	4,024,999	97.79	3,936,047
Fostoria CSD	2,475,685	21.58	534,253
Four County JVSD	39,231	0.05	20
Gibsonburg EVSD	3,139,995	1.15	36,110
Lake LSD	10,153,397	99.65	10,117,860
Lakota LSD	18,389,984	26.66	4,902,770
McComb LSD	1,290,000	18.17	234,393
North Baltimore LSD	11,086,800	99.81	11,065,735
Otsego LSD	19,625,000	83.73	16,432,013
Patrick Henry LSD	4,488,667	1.35	60,597
Penta JVSD	54,710,000	48.57	26,572,647
Vanguard JVSD	5,105,000	2.73	139,367
Total Overlapping Debt	<u>\$251,120,008</u>		<u>171,475,338</u>
Total Direct and Overlapping Debt			<u>\$176,737,660</u>

Source: Wood County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2011 tax year.

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

	2011	2010	2009	2008
Total Assessed Valuation	<u>\$2,864,174,000</u>	<u>\$2,867,709,340</u>	<u>\$2,830,539,210</u>	<u>\$2,749,172,203</u>
Overall Debt Limitation (1)	70,104,350	70,192,734	69,263,480	67,229,305
Gross Indebtedness	5,163,000	6,035,000	7,122,000	8,164,000
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	0	0
General Obligation Bonds	175,000	350,000	510,000	670,000
Special Assessment Bonds	<u>268,000</u>	<u>375,000</u>	<u>737,000</u>	<u>1,079,000</u>
Net Indebtedness	4,720,000	5,310,000	5,875,000	6,415,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>4,720,000</u>	<u>5,310,000</u>	<u>5,875,000</u>	<u>6,415,000</u>
Legal Debt Margin Within Limitation	<u>\$65,384,350</u>	<u>\$64,882,734</u>	<u>\$63,388,480</u>	<u>\$60,814,305</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	93.27%	92.44%	91.52%	90.46%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$28,641,740	\$28,677,093	\$28,305,392	\$27,491,722
Gross Indebtedness	5,163,000	6,035,000	7,122,000	8,164,000
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	0	0
General Obligation Bonds	175,000	350,000	510,000	670,000
Special Assessment Bonds	<u>268,000</u>	<u>375,000</u>	<u>737,000</u>	<u>1,079,000</u>
Net Indebtedness	4,720,000	5,310,000	5,875,000	6,415,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Unvoted Debt Limitation	<u>4,720,000</u>	<u>5,310,000</u>	<u>5,875,000</u>	<u>6,415,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$23,921,740</u>	<u>\$23,367,093</u>	<u>\$22,430,392</u>	<u>\$21,076,722</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	83.52%	81.48%	79.24%	76.67%

Source: Wood County Auditor

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

Note: The amount of debt presented as subject to the limit are the balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.

2007	2006	2005	2004	2003	2002
<u>\$2,736,257,138</u>	<u>\$2,901,399,978</u>	<u>\$2,625,191,794</u>	<u>\$2,568,571,522</u>	<u>\$2,502,827,026</u>	<u>\$2,400,304,474</u>
66,906,428	71,034,999	64,129,795	62,714,288	61,070,676	58,507,612
9,161,000	10,648,000	12,722,000	15,817,838	17,800,144	19,701,650
0	0	0	0	0	0
0	0	0	27,600	40,200	37,000
825,000	1,085,000	1,355,000	1,625,000	1,885,000	2,140,000
1,401,000	1,743,000	2,062,000	2,395,238	2,709,944	3,004,650
6,935,000	7,820,000	9,305,000	11,770,000	13,165,000	14,520,000
0	0	0	79,458	131,832	220,761
6,935,000	7,820,000	9,305,000	11,690,542	13,033,168	14,299,239
<u>\$59,971,428</u>	<u>\$63,214,999</u>	<u>\$54,824,795</u>	<u>\$51,023,746</u>	<u>\$48,037,508</u>	<u>\$44,208,373</u>
89.63%	88.99%	85.49%	81.36%	78.66%	75.56%
\$27,362,571	\$29,014,000	\$26,251,918	\$25,685,715	\$25,028,270	\$24,003,045
9,161,000	10,648,000	12,722,000	15,817,838	17,800,144	19,701,650
0	0	0	0	0	0
0	0	0	27,600	40,200	37,000
825,000	1,085,000	1,355,000	1,625,000	1,885,000	2,140,000
1,401,000	1,743,000	2,062,000	2,395,238	2,709,944	3,004,650
6,935,000	7,820,000	9,305,000	11,770,000	13,165,000	14,520,000
0	0	0	79,458	131,832	220,761
6,935,000	7,820,000	9,305,000	11,690,542	13,033,168	14,299,239
<u>\$20,427,571</u>	<u>\$21,194,000</u>	<u>\$16,946,918</u>	<u>\$13,995,173</u>	<u>\$11,995,102</u>	<u>\$9,703,806</u>
74.66%	73.05%	64.55%	54.49%	47.93%	40.43%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2011	126,355	\$4,341,431,445	\$34,359	8.30%
2010	125,488	4,431,106,768	35,311	10.10
2009	125,380	4,359,713,360	34,772	10.90
2008	125,340	4,204,404,960	33,544	6.80
2007	125,399	4,204,377,672	33,528	5.40
2006	124,183	3,971,123,974	31,978	5.20
2005	123,889	3,762,261,152	30,368	5.60
2004	123,377	3,636,413,698	29,474	5.70
2003	122,340	3,547,737,660	28,999	5.40
2002	121,940	3,376,152,780	27,687	4.80

Source: Ohio Department of Job and Family Services
Bureau of Economic Analysis
U.S. Census Bureau

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

Employer	Type of Business	2011			2002		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	5,361	1	8.92%	5,361	1	8.34%
Owens Community College	College	1,525	2	2.54	1,700	3	2.64
Wood County	Government	1,221	3	2.03	1,132	5	1.76
First Solar, Inc.	Manufacturer	1,100	4	1.83			
Wood County Hospital	Hospital	900	5	1.50	610	9	0.95
DaimlerChrysler Corp.	Manufacturer	850	6	1.42	1,800	2	2.80
Walgreens	Retail	760	7	1.26			
Norplas Industries	Manufacturer	650	8	1.08	600	10	0.94
TNS Market Research (NFO)	Information Research	625	9	1.04	625	8	0.97
CSX Transportation	Railroad	500	10	0.83			
Cooper Standard Automotive	Manufacturer				1,134	4	1.76
Great Lakes Window, Inc.	Manufacturer				650	6	1.01
Rudolph/Libbe, Inc.	General Contractor				650	7	1.01
Total		<u>13,492</u>		<u>22.45%</u>	<u>14,262</u>		<u>22.18%</u>
Total Employment Within Wood County		<u>60,100</u>			<u>64,300</u>		

Source: Wood County Economic Development Commission
Ohio Labor Market Informer

Wood County, Ohio
 Full-Time Equivalent County Government Employees by Program/Department
 Last Ten Years

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Government:					
Legislative and Executive					
Commissioners	46.00	47.50	50.50	48.50	50.00
Auditor	22.50	25.00	24.50	25.50	25.00
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecuting Attorney	26.00	26.00	26.00	26.00	22.50
Planning Commission	3.00	3.00	3.00	3.00	3.00
Board of Elections	17.00	11.50	11.50	14.00	13.00
Recorder	11.50	11.50	14.00	14.00	14.00
Records Center	5.00	5.00	4.00	4.00	4.00
Judicial					
Domestic Relations	3.50	3.50	3.50	3.50	4.00
Jury Commission	1.00	1.00	1.00	1.00	1.00
Adult Probation	17.50	17.50	16.50	16.50	15.50
Court Security	9.50	9.00	8.00	7.00	8.00
Common Pleas Court Administration	4.00	4.00	4.00	4.00	4.50
Common Pleas Court Number 1	6.00	6.00	6.00	6.00	6.00
Common Pleas Court Number 2	5.50	5.50	5.50	4.50	5.50
Common Pleas Court Number 4	6.00	6.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	41.00	46.00	47.00	48.50	47.00
Law Library	2.00	2.00	2.00	n/a	n/a
Probate Court	10.00	10.00	10.00	9.50	9.50
Clerk of Courts	20.00	20.00	20.00	20.00	20.00
Title Administration	7.00	8.00	8.00	8.00	8.50
Public Defender	13.00	13.00	13.00	13.00	13.00
Public Safety					
Coroner	2.00	2.00	2.00	2.50	2.50
Sheriff and Justice Center	120.00	119.00	123.00	124.50	123.50
Emergency Management Agency	4.00	4.00	4.00	3.50	3.50
Building Inspection	12.00	10.50	11.50	17.50	19.00
Public Works					
Engineer	21.50	19.50	20.00	21.00	20.50
Highway Garage	32.00	33.00	36.00	38.50	41.00
Solid Waste Management District	11.00	12.00	12.00	12.00	12.00
Health					
Alcohol, Drug Addiction, and Mental Health Services	6.50	6.00	7.00	7.00	7.00
Dog and Kennel	4.50	4.50	4.50	4.50	4.50
Human Services					
Job and Family Services	79.00	78.50	82.50	84.00	81.00
Child Support Enforcement Agency	29.00	31.00	30.00	29.00	31.00
Developmental Disabilities	215.00	227.00	222.50	205.50	211.50
Veterans Services	5.50	5.00	5.50	5.50	5.50
Nursing Home	73.50	76.00	79.00	85.00	90.00
Economic Development					
Economic Development	3.00	3.00	3.00	3.00	3.00
Conservation and Recreation					
Historical Center and Museum	4.00	4.00	4.00	4.00	4.00
Total	<u>904.50</u>	<u>921.00</u>	<u>935.50</u>	<u>934.50</u>	<u>944.50</u>

Source: Wood County Auditor

Method: 1.00 for full-time, .5 for part-time, and .25 for appointed board/seasonal employee as of December 31

2006	2005	2004	2003	2002
46.50	43.00	47.50	45.50	46.00
24.00	28.50	28.00	28.00	27.50
5.00	5.00	5.00	5.00	5.00
23.00	22.00	23.00	21.50	20.50
3.00	3.00	3.00	3.00	3.00
12.50	14.00	14.00	9.00	10.00
15.00	14.00	15.00	16.00	15.00
3.00	3.00	3.00	3.00	2.00
4.00	4.00	4.00	4.00	4.00
1.00	1.00	1.00	1.00	1.00
15.50	15.50	15.50	15.50	15.50
7.50	4.50	4.00	3.50	4.00
4.50	3.50	3.50	3.50	2.00
7.00	6.00	6.00	6.00	6.00
5.50	5.50	5.50	5.50	5.50
6.00	6.00	6.00	6.00	6.00
45.50	48.50	47.00	49.50	49.50
n/a	n/a	n/a	n/a	n/a
9.50	10.00	10.00	10.00	10.00
18.00	19.50	17.50	19.00	19.00
9.50	8.50	8.50	8.50	9.50
13.00	12.00	12.50	12.50	10.50
2.50	2.50	2.50	2.50	2.50
120.00	120.00	121.00	122.00	121.00
3.50	3.50	3.00	3.50	3.50
18.00	18.50	19.50	20.00	19.00
19.50	21.50	17.00	19.00	14.50
33.50	43.00	42.50	41.50	43.50
12.00	12.00	12.00	11.50	11.50
7.00	7.00	7.00	7.00	7.00
4.50	4.50	4.50	4.00	4.50
78.50	75.00	74.00	77.50	73.00
29.00	30.00	31.00	31.00	32.00
207.00	209.00	196.00	191.00	191.00
6.00	6.00	6.00	5.00	6.00
90.50	100.00	95.50	95.50	102.00
3.00	3.00	3.00	3.00	3.00
4.00	4.00	4.00	4.00	3.00
<u>917.00</u>	<u>936.50</u>	<u>918.00</u>	<u>913.50</u>	<u>908.50</u>

Wood County, Ohio
Operating Indicators by Program/Department
Last Ten Years

	2011	2010	2009	2008	2007
General Government:					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	1,875	2,022	1,865	2,011	2,417
Number of Exempt Conveyances	1,728	1,647	1,769	1,824	1,969
Number of Parcels Transferred	5,882	5,647	5,413	5,905	6,567
Number of Dog Tags Sold	21,062	20,896	20,851	20,686	20,319
Number of Kennel Licenses Sold	144	157	152	131	139
Number of Weights/Measures Inspections	356	324	368	432	417
Number of Establishments	265	256	257	274	277
Number of Commercial Scales	726	727	722	730	720
Number of Retail Motor Fuel Dispensers	1,450	1,410	1,476	1,495	1,464
Commissioners					
Number of Resolutions	2,054	2,005	2,052	2,307	2,256
Number of Annexations	7	15	8	14	13
Board of Elections					
Number of Registered Voters	104,515	103,312	101,928	101,891	93,281
Number of Voters Last General Election	41,573	44,760	35,813	65,164	28,918
Percentage of Register Voters that Voted	40	43	35	64	31
Recorder					
Number of Documents Filed	18,352	18,538	19,717	18,948	22,150
Number of Mortgages Filed	4,720	4,785	5,557	5,025	6,552
Number of Deeds Filed	4,034	4,486	3,537	3,486	4,027
Judicial					
Common Pleas Court					
Number of General Civil Cases Completed	1,310	1,375	1,405	1,273	1,111
Number of Domestic Relations Cases Completed	1,023	1,086	1,148	1,181	1,150
Number of Criminal Cases Completed	605	546	589	575	538
Number of Cases Pending	1,156	1,174	1,185	1,177	1,178
Probate Court					
Number of Adoption/Placement Cases Filed	29	48	41	39	35
Number of Civil Action Cases Filed	14	12	13	9	13
Number of Estate Cases Filed	565	575	560	577	520
Number of Guardianship Cases Filed	57	63	66	57	84
Number of Mental Illness Cases Filed	2	6	1	1	4
Number of Trust Cases Filed	6	3	2	1	4
Number of Marriage Applications	796	715	735	780	761
Number of Miscellaneous Filings	103	85	108	91	117
Juvenile Court					
Number of Delinquent Cases Filed	963	1,007	1,165	1,170	1,360
Number of Traffic Cases Filed	731	697	739	858	975
Number of Dependent/Neglect/Abuse Cases Filed	268	285	314	407	371
Number of Unruly Cases Filed	100	104	124	134	143
Number of Adult Cases Filed	15	15	14	15	25
Number of Change of Custody Cases Filed	351	304	282	264	249
Number of Support Cases Filed	675	817	802	738	806
Number of Parentage Cases Filed	35	51	42	57	62

2006	2005	2004	2003	2002
2,639	2,996	3,037	2,985	2,705
1,970	2,044	2,129	2,031	2,113
7,189	8,067	8,684	7,904	7,659
19,445	19,071	17,587	16,062	15,953
152	146	126	126	122
408	446	432	359	346
292	297	288	266	262
723	693	747	651	673
1,503	1,467	1,447	1,415	1,799
2,284	2,321	2,453	2,421	2,720
13	13	6	6	10
94,067	93,617	90,688	78,334	75,660
52,211	38,061	64,103	28,266	39,061
56	41	71	36	52
25,456	27,492	30,321	40,495	36,404
8,396	9,327	10,086	14,336	13,063
4,295	4,823	4,909	4,805	4,560
909	965	950	972	801
1,168	1,171	1,223	1,162	1,225
618	674	515	521	416
1,083	1,042	1,082	1,102	1,160
52	51	31	70	56
17	12	19	23	12
576	537	559	571	574
64	51	54	61	55
8	6	4	6	6
5	3	2	4	2
815	796	779	815	820
86	89	88	51	71
1,494	1,461	1,641	1,569	1,511
1,054	1,042	1,108	1,331	1,419
372	357	231	284	221
181	166	147	222	221
20	34	17	23	20
253	245	229	244	218
835	835	776	654	575
50	50	53	61	30

(continued)

Wood County, Ohio
 Operating Indicators by Program/Department
 Last Ten Years
 (continued)

	2011	2010	2009	2008	2007
Public Safety					
Sheriff					
911 Division/Communications					
Number of 911 Calls Answered Sheriff's Office	37,062	37,207	33,078	32,178	33,750
Number of 911 Calls Answered All Locations	37,062	37,207	33,078	32,178	33,750
Civil Division					
Number of Sheriff Foreclosure Property Sales	370	397	343	326	261
Number of Warrants, Summons, and Subpoenas Served	3,031	3,275	2,867	1,956	1,912
Enforcement					
Number of Murder/Non-Negligent Manslaughter	0	0	0	0	0
Number of Rapes and Other Sexual Assaults	14	32	26	28	25
Number of Assaults	76	94	80	88	83
Number of Breaking and Entering	79	146	93	143	74
Number of Thefts	355	194	400	399	440
Number of Motor Vehicle Thefts	14	18	21	21	17
Number of Vandalism/Criminal Damaging	165	110	220	189	274
Number of Domestic Violence Incidents	75	78	209	331	258
Number of Domestic Disputes Incidents	104	114	125	219	178
Justice Center Operations					
Number of Inmates Booked	4,446	4,186	4,296	4,402	4,582
Number of Inmates Released	4,454	4,203	4,323	4,351	4,449
Average Daily Population	145	148	149	159	157
Road Patrol Division					
Number of Complaints Received and Investigated	24,462	22,052	21,631	21,450	22,107
Number of Criminal Charges	556	562	763	1,244	809
Number of Accidents Investigated	797	755	744	880	915
Number of Injury Accidents	151	174	153	261	211
Number of Fatal Accidents	7	2	3	5	7
Public Works					
Engineer					
Miles of Roads Resurfaced	2	22	11	11	5
Number of Bridges Replaced/Improved	4	7	5	12	10
Number of Culverts Replaced	6	3	4	8	7
Ditch Maintenance					
Number of Total Projects	20	23	27	17	30
Number of Miles of Dip Out	38	30	44	25	29
Number of Miles of Mow and Debrush	68	68	44	14	8
Number of Miles of Rip Rap	1	0	1	1	0
Number of Total Septic System Requests	26	31	36	43	16
Number of Total Private Culvert Requests	64	50	80	75	73
Number of Total Private Culvert Set with Grade	30	28	34	41	28
Health					
Dog Shelter					
Number of Dogs Impounded	671	665	628	768	727
Number of Adoptions	245	235	167	247	215
Number of Redemptions	200	167	201	238	256

2006	2005	2004	2003	2002
33,215	7,104	6,382	6,544	6,833
33,215	18,990	17,951	21,547	22,876
247	190	149	134	89
1,922	1,852	1,707	1,406	1,557
0	1	1	0	1
21	32	19	31	30
101	76	100	117	141
84	70	113	95	208
451	411	345	398	578
33	62	35	32	59
347	346	410	583	496
314	155	285	295	349
205	301	n/a	n/a	n/a
5,081	4,830	4,585	4,050	3,873
5,043	4,894	4,572	4,049	3,937
150	160	145	135	119
22,251	20,907	18,315	17,460	16,787
667	690	544	407	655
766	577	805	859	879
139	112	141	123	163
6	2	6	2	2
2	1	8	0	8
2	9	0	5	2
9	11	11	17	32
24	32	14	33	26
29	37	16	21	24
5	10	5	14	16
2	1	0	1	0
239	147	136	140	171
104	120	119	136	87
37	24	11	18	12
726	802	853	820	822
217	206	234	231	228
224	274	314	239	247

(continued)

Wood County, Ohio
 Operating Indicators by Program/Department
 Last Ten Years
 (continued)

	2011	2010	2009	2008	2007
Human Services					
Jobs and Family Services					
Number of Individuals - Food Stamps	13,638	13,313	12,347	9,710	8,537
Number of Individuals - Cash Assistance	1,633	1,722	1,420	905	891
Number of Children and Families - Medicaid	23,234	21,952	23,695	18,872	16,784
Number of Aged/Blind/Disabled - Medicaid	4,639	4,243	4,035	3,986	3,674
Number of Families - PRC	1,242	2,648	2,983	2,473	1,355
Monthly Average Children - Child Care	590	560	506	554	545
Children's Services					
Total Average Kids in Care	66	72	59	80	65
Child Support Enforcement Agency					
Number of Contempt of Court Actions	350	350	365	350	429
Number of Misdemeanor Criminal Nonsupport Actions	53	60	97	83	102
Number of Paternities - Administrative	n/a	n/a	122	146	141
Number of Acknowledged Father Child Relationships	400	n/a	295	305	305
Number of Open Cases	7,084	7,313	7,035	6,965	6,851
Board of Developmental Disabilities					
Number of Clients Enrolled - Children	443	428	374	324	274
Number of Clients Enrolled - Adults	365	363	344	328	297
Number of Clients Enrolled - Early Interventior	114	91	98	79	74
Number of Clients Enrolled - School	168	142	29	32	29
Number of Clients Enrolled - Sheltered Workshop	87	125	75	74	59
Number of Clients Community Employment/Training	196	200	153	141	144
Veteran Services					
Number of Client Contacts	15,881	15,040	14,460	14,431	15,700
Number of Veterans Transported to Medical Facilities	621	429	387	474	317
Number of Newsletters Distributed	7,500	7,500	7,500	8,000	7,900
Number of Flags and Grave Markers Distributed	9,742	9,416	9,216	8,497	8,234
Number of Persons Assisted Emergency Financial	258	256	187	195	255
Number of VA Claims/Documents Processed	18,646	18,569	17,920	17,429	11,568
Economic Development and Assistance					
Economic Development Commission					
Job Creations	719	517	189	234	460
Job Retention	1,151	1,810	0	1,559	1,527
Business-Type Activity					
Building Inspection					
Number of Residential Permits Issued (Wood County)	2,216	2,557	2,114	2,439	2,824
Number of Residential Inspections (Wood County)	4,406	4,917	4,083	6,030	7,672
Number of Commercial Permits Issued (Wood County)	1,059	875	889	1,189	1,462
Number of Commercial Inspections (Wood County)	3,328	2,506	3,389	5,284	5,379
Number of Commercial Permits Issued (Other County)	574	509	399	597	706
Number of Commercial Inspections (Other County)	2,120	1,785	1,459	2,341	2,741
Landfill					
In-District Tonnage	39,761	38,983	27,339	36,221	42,126
Out-of-District Tonnage	1,507	2,783	1,824	792	897
Nursing Home					
Admissions	193	188	174	145	167
Discharges	196	181	46	154	137
Residents Returning Home	137	120	121	108	121
Resident In-House Days	27,522	28,506	26,848	26,912	29,998

Source: Wood County Departments and Offices

2006	2005	2004	2003	2002
8,443	7,999	7,516	6,592	5,689
1,160	1,400	1,430	1,405	1,401
17,520	17,770	16,789	15,357	13,995
3,424	3,359	3,181	3,164	3,088
2,344	1,444	641	496	438
388	331	341	400	400
95	102	94	93	98
423	513	473	343	371
70	117	82	83	84
128	133	77	89	80
333	362	334	254	252
6,193	6,489	6,469	6,330	6,253
269	224	214	216	197
293	299	288	274	263
68	54	57	65	47
29	27	24	26	25
52	69	64	66	72
153	149	148	142	140
11,165	8,741	7,716	7,067	7,012
240	198	220	213	266
8,100	4,500	2,000	2,713	1,200
9,139	9,006	7,111	7,977	7,435
313	163	241	309	454
11,072	10,827	10,648	11,071	10,760
493	1,234	158	50	238
641	1,315	365	50	608
3,238	4,167	4,366	4,347	4,339
10,219	12,746	14,074	13,188	13,253
1,432	1,304	1,474	1,331	1,372
5,501	5,062	4,335	4,506	5,253
645	693	898	687	734
2,882	3,541	3,727	3,162	3,215
36,417	34,182	35,293	33,627	30,479
408	194	95	1,285	1,109
170	162	156	161	128
161	143	146	168	117
104	97	100	121	72
32,277	32,139	31,695	31,086	35,996

Wood County, Ohio
 Capital Asset Statistics by Program/Department
 Last Ten Years

	2011	2010	2009	2008	2007
General Government:					
Legislative and Executive					
Auditor					
Vehicles	2	2	2	2	2
Commissioners					
Vehicles	2	2	2	2	2
Prosecuting Attorney					
Vehicles	1	1	1	1	1
Judicial					
Adult Probation					
Vehicles	2	2	2	2	2
Juvenile Court and Juvenile Detention					
Vehicles	5	5	5	5	5
Public Safety					
Emergency Management Agency					
Vehicles	2	2	2	2	2
Sheriff and Justice Center					
Vehicles	66	61	78	85	87
Public Works					
Engineer					
Vehicles	48	52	54	53	45
Centerline Miles of Roads	244	241	242	244	244
Number of Bridges	438	435	442	444	442
Number of Culverts	2100	2100	2100	2100	2100
Solid Waste Management District					
Vehicles	3	3	3	3	3
Health					
Dog and Kennel					
Vehicles	5	6	7	7	7
Human Services					
Developmental Disabilities					
Vehicles	95	92	104	95	92
Job and Family Services					
Vehicles	11	11	11	11	10
Veterans Services					
Vehicles	2	2	2	2	2
Economic Development					
Economic Development					
Vehicles	2	2	2	2	2
Business-Type Activity:					
Building Inspection					
Vehicles	10	10	14	16	17
Landfill					
Vehicles	4	4	4	4	4
Nursing Home					
Vehicles	2	2	2	2	2

Source: Various county departments

2006	2005	2004	2003	2002
2	2	2	2	2
4	3	3	3	3
1	1	1	1	1
2	2	2	2	2
5	5	5	5	5
2	2	2	1	1
80	83	83	87	84
48	42	42	41	43
241	242	242	243	244
449	450	455	451	447
2100	2100	2100	2100	2100
3	2	2	2	2
6	5	5	4	4
84	79	79	82	80
10	10	11	9	9
2	2	2	2	2
2	2	2	2	2
17	16	16	17	17
5	5	5	5	5
2	2	2	2	2

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Dave Yost • Auditor of State

WOOD COUNTY FINANCIAL CONDITION

WOOD 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
SEPTEMBER 20, 2012